

NATIONAL MUNICIPAL REVIEW

VOL. XIX, No. 12

DECEMBER, 1930

TOTAL No. 174

EDITORIAL COMMENT

Review of the Cleveland Convention

The Thirty-sixth Annual Convention of the National Municipal League held in Cleveland, November 10-12, in conjunction with the Governmental Research Association, the National Association of Civic Secretaries and the American Legislators' Association, under the joint caption of the National Conference on Government, was by common agreement voted one of the best, if not the best, in our history. The program was extraordinarily full. Each day saw breakfast, morning, noon, afternoon and evening sessions. In the brief space of three days twenty-two formal meetings were held, not counting the sessions of the Ohio Municipal League and the Ohio State Conference on City Planning, two associations which also joined in the general conference. The program was brought to an end by the annual dinner of the Proportional Representation League.

In no previous year has such an ambitious or luxuriant program been attempted. Surely a more hard-working body of people never assembled to do honor to the convention god. Strong praise is due the local committee on arrangements for the excellence of the program and for the quiet but effective handling of the scores of detail which make or mar a convention. And when we say committee on local

arrangements, we really mean Mayo Fesler and the staff of the Citizens' League of Cleveland.

Each year the work of arranging and administering the program of the annual convention throws a heavy burden upon the central office of the League. Great credit must be paid to the leadership of Russell Forbes, secretary, and to Howard P. Jones, public relations secretary, and the headquarters staff.

Out-of-town attendance was the largest on record. Local attendance was also greater than usual. Clevelanders by their presence and understanding adequately sustained the city's reputation for hospitality and civic-mindedness.

The acid test of any convention is the last luncheon meeting. If, after days of hotel food and miles of oratory, interest is maintained through this session, those in charge of the arrangements may rest content. The final luncheon session at Cleveland filled the ballroom of the Hotel Statler, as had similar meetings on preceding days and the banquet the night before. The manner in which attendance was sustained to the very end is conclusive objective proof of the exceptional success of the Cleveland meeting.

*

Richard S. Childs was unanimously reelected president of the League at the annual business meeting. Mr.

Childs, having returned from Europe only two days before the Conference opened, was detained in New York by business accumulated during his absence abroad and was unable to come to Cleveland. Incidentally, it was the first meeting of the League which he had missed in twenty-one years.

*

Miss Clara Gonzalez, the first woman lawyer in Panama, attended the National Conference on Government as a representative of the government of the city of Panama. She is a leader of the feminist movement in Panama and was active in the campaign which resulted in the women of Panama obtaining the vote recently.

*

One of the most interesting sessions in years was the luncheon meeting on the topic, "The City Manager Plan under the X-Ray." At this session George B. Harris, Esq., of Cleveland, attacked the manager plan without mercy. After reference to the political genius of the American people (later Dr. Hatton said that political habits were often mistaken for political genius), Mr. Harris asserted that the manager plan reduced the interest of voters since they cannot feel that their votes are really significant. "The plan, moreover, destroys political leadership since it does not permit real leaders to develop. It also tends, said Mr. Harris, to destroy political opposition to the incumbent régime and develops confusion within the two party system of government upon which the stability of our national and state structures depends. Mr. Harris is to be commended for the courage of his attack before an audience more experienced in political argument than is commonly found. Nevertheless, it was a surprise to the managers to be told that the plan reduces the interest of voters in the city govern-

ment and destroys political opposition. Testimony from Cincinnati was particularly strong at this point in opposition to Mr. Harris. The speaker's statements as to the conduct of former Manager Hopkins brought emphatic denials from Cleveland's former chief administrator. Others including Mayor Russell Wilson of Cincinnati and Dr. A. R. Hatton joined in rebutting some of Mr. Harris' contentions.

The session on the manager plan was concluded with a talk by Prof. Leonard D. White of the University of Chicago on the topic, "Is the Manager Plan the Last Word?" After thoroughly canvassing the experience of manager cities and comparing the work of the managers with that of elective mayors, Professor White reaffirmed his conclusions of five years ago in his book, *The City Manager*. The city managers, he finds, have a remarkable record of devotion to the larger interests of the city even at considerable cost to themselves. They have been unwilling to deceive the voters about the real condition of city affairs; they have dealt openly with their critics; they have sought support for the larger interests of the city on the basis of the plain truth; they have been refreshingly free from the arts and wiles of the traditional American executive and by their unflinching devotion to their jobs have furnished American cities with a new and a finer conception of official duty.

Dr. White concluded that he would be unwilling to apply a similar characterization to any group of four hundred mayors selected at random.

*

One of the best extemporaneous talks of the convention was that of George U. Harvey, borough president of Queens, New York City, in which he advocated a state department of cities to function as a service bureau to

municipalities. Such a department would prepare standard specifications and act as a testing laboratory and advisory service to which cities might turn for information and guidance. Today, Mr. Harvey asserted, public officials are largely at the mercy of equipment and supply salesmen. As a consequence, every decision on purchases is a leap in the dark for the official concerned.

As a further incentive to economy, Mr. Harvey would have the state department of cities publish periodical price lists showing what the several cities are paying for common materials. City officials who are paying higher prices than those prevailing elsewhere would become the object of criticism by inquiring taxpayers and cases where ignorance or favoritism had brought about a higher price could not be concealed.

Mr. Harvey's suggestion for a department of cities was favorably received by his hearers, many of whom, however, felt that he overlooked existing services fulfilling in part the needs which he described. Although perhaps he did not intend it as such, his talk was an impressive argument for the necessity of professionalizing municipal administration. City managers are fitted by training and experience to meet the difficulties which are apt to overwhelm the conscientious elected official suddenly thrust into office, a class to which Mr. Harvey undoubtedly belongs. If he had been an experienced city administrator when he became president of the borough of Queens, he would have recognized that there are numerous agencies in existence prepared to help him on the baffling problems with which he was confronted. Like most of our municipal officials, he was an amateur at the start and had to learn the business as a beginner.

A state department of cities rendering the service which Mr. Harvey described would undoubtedly be helpful. If our municipal executives are amateurs it can help train them for usefulness in the brief period of their tenure. But how much more useful would such a department be, working with professional administrators who had passed beyond the rudimentary elements of their vocation.

*

A high spot of the Conference was the "Where Do We Go from Here?" talk of Professor Merriam at the banquet on the second evening. He ventured to prophesy that within the next twenty-five years:

1. The coming city will more nearly include the metropolitan area than at present.
2. The city will approach more nearly equal representation in state legislation and will be more closely organized with other cities, thus increasing the effectiveness of its political demands.
3. There will be some experimentation with city states.
4. The spoils system will be well on the road to oblivion.
5. The city will advance in social planning as it has in the field of physical planning during the past quarter century.
6. Crime prevention will become more important than crime repression.

*

Men too often think of women in politics as merely the parsley about the ham, asserted Mrs. Harriet Taylor Upton of the Ohio State Department of Welfare, at the banquet session. "Woman's place in improved government depends upon man's attitude towards her," continued Mrs. Upton. "If she is absolutely free, absolutely welcomed, absolutely desired, she will

aid you; otherwise do not waste your time with her. May I suggest that if this subject comes up another year, you word it differently, as for example: 'Are We Missing a Chance?' or better yet: 'What Strong Ally Have We Overlooked in Our Struggle for the Improvement of Government?'"

*

The essential functions of the personnel agency in present-day government, declared Charles P. Messick, extend far beyond the field originally marked out for the civil service commission. The principal duty of this agency as early conceived was to interpose barriers to what was believed to be the normal procedure of administrative officers. The personnel agency can no longer serve government, if it ever could, by the exercise of purely negative functions, nor can it exist as something independent of and outside the administrative fabric.

*

Veteran preference laws are a serious obstacle to the proper functioning of the merit system, said H. Eliot Kaplan in his talk on "Defects of Civil Service Administration as Revealed in Practice."

Veteran preference proposals have in most cases been aided and abetted by the same political groups that have persistently placed obstacles in the path of the Civil Service Law. No political organization has had the temerity to suggest that preferences for veterans should be applied to positions outside of the competitive service.

*

When Detroit began municipal operation of her street railways in May, 1922, the system boasted 373 miles of

track, 1,265 cars and deferred maintenance which had been rapidly accumulated just before the properties were acquired by the city. Today, said Del A. Smith, general manager of the Detroit Street Railways, at the session on street railway administration, miles of track stand at 450; the number of cars has increased to 1,800 plus 600 buses operating over 475 route miles. Noiseless roller bearing journals are being introduced, and express service on certain routes has been inaugurated with an average schedule speed of 18 miles per hour.

In all Detroit has borrowed \$42,000,000 to invest in her street railways, but today her outstanding debt is less than \$36,000,000 against a plant valued at \$55,000,000.

*

Cincinnati has demonstrated that a political organization can exist and win elections, although its members are not jobholders, declared Charles P. Taft, II, at the annual dinner of the Proportional Representation League, held in connection with the Conference on Government. It has been proved possible to raise the necessary campaign funds without having an assessment upon public employees' salaries. It has proved equally possible to get out enough votes to furnish a two-thirds majority in council at three successive elections, without any sign of diminished interest or power. At the same time, there has not been the slightest evidence of any attempt by that independent and volunteer organization or its leaders to control the free and untrammelled decisions of city council on matters of policy, or the complete liberty of action of the city manager as the chief executive.

HEADLINES

The entire Republican council wins in the St. Louis election and all state amendment proposals and city charter changes are defeated. The state-wide vote on the amendment providing a method for merger of St. Louis city and county was: Yes, 278,306; No, 375,718.

* * *

The reapportionment amendment to the state constitution of Michigan placing apportionment of cities in the legislature on a straight population basis loses by more than 50,000 votes.

* * *

"Fight fear to a frazzle" is the idea which City Manager George W. Welch of Grand Rapids would have instilled into the great American public by the city governments. Grand Rapids has launched an intensive campaign to spur public feeling to a higher plane of confidence and is calling upon other cities throughout the country to do the same. That the idea is receiving response may be evidenced from this comment of a Scranton newspaper—"Let Scranton join the great army to fight fear to a frazzle." Another exhibit for Mr. Mencken?

* * *

Arlington County, Virginia, adopts the county manager form of government at the November elections by a two to one vote. The plan was championed by the Arlington County Civic Federation, Arlington County Bar Association, and the Arlington County Chamber of Commerce. The county plans to pay the manager a salary ranging between six and ten thousand dollars a year.

* * *

An amendment providing for a state income tax is defeated in Georgia at the fall election.

* * *

Mayor Murphy of Detroit is sponsoring an old age pension bill which fixes maximum allowance at forty dollars a month and will appear before the legislature himself to urge its passage.

* * *

The new state sales tax of Georgia brought in a revenue of \$1,153,406 during its first year, according to State Tax Commissioner R. C. Norman.

* * *

Taxi fares in Richmond, Virginia, are now as low as five cents a mile. Business cannot be done at that rate, says the Yellow Cab Company, asking the city council to set a minimum rate.

* * *

Every city that voted on the manager plan at the fall elections adopted it. These cities are: Oakland and Ventura, California; Arkansas City, Kansas; Covington, Lexington and Newport, Kentucky; Teaneck, New Jersey; Bedford, Ohio; Cleveland, Oklahoma; and Dallas, Texas. In Newport the plan won by two votes. In Dallas it carried by one of the largest majorities ever recorded.

Citizens of Syracuse, New York, spent more for automobiles than for food in 1929 according to the Bureau of Census. Sales of foods ranked second, general merchandise third, and apparel fourth. Sales of automobiles were \$27,948,358 or 21.3 per cent of the total retail business of Syracuse.

* * *

The city manager in California does not need to be a citizen of the United States according to opponents of the plan in San Francisco. Much capital is being made of this point in a city still worried by the "yellow peril."

* * *

By actual test it took eighteen minutes simply to read the four ballots on which Chicago voters had to work election day. The law only allows five minutes per voter. It cost \$250,000 to print the Chicago ballot.

* * *

Brookline, Massachusetts, the biggest town in the country without a movie house, votes 8,219 to 6,884 to allow one to open. Needham in the same state votes against Sunday movies 2,331 to 1,241.

* * *

A bill will be submitted to the Pennsylvania legislature abolishing penalties on delinquent tax payments in Philadelphia. The old system would be superseded by a plan to enable taxpayers to meet current and back taxes by monthly installments.

* * *

A "female" bloc may control the Cook County, Illinois, board of commissioners as a result of the election of four additional women as members.

* * *

A bill authorizing Philadelphia to vote on the manager plan will be introduced into the Pennsylvania legislature in January.

* * *

Eight hundred cities have already adopted the model traffic ordinance formulated by the National Conference on Street and Highway Safety.

* * *

Thirteen local bond propositions submitted to Chicago and Cook County voters on November 4 were all carried by substantial majorities. These issues which provided money for a large variety of public improvements totalled \$28,520,000.

* * *

A program of governmental reorganization centralizing power for the executive department is submitted to Governor M. F. Larson and the New Jersey state legislature by the Abell Audit and Survey Commission.

* * *

The New York City budget for 1931 is \$620,840,183, which sets the tax rate at approximately \$27 per thousand assessed valuation, varying slightly in the different boroughs.

HOWARD P. JONES.

AMERICAN CITY GOVERNMENT AS SEEN BY A GERMAN EXPERT

BY FRANZ BERTHOLD

Member of the Federal Economic Council of Germany

Many readers of the REVIEW will recall Dr. Berthold's engaging personality and the almost incredible range and speed of his questions regarding all phases of our municipal life. :: :: :: ::

THE German proverb, "Wenn einer eine Reise tut, so kann er was erzählen" (He who travels can tell a tale), must be construed in the widest sense of the word if it is to express the large sum of impressions received by a German administrative official when traveling with open eyes and ears on a study trip throughout the United States.

The writer's itinerary was carefully prepared by friends in New York, and his seven weeks' trip covered a territory including New York City, Washington, Durham and Chapel Hill in North Carolina, Richmond, Cincinnati, Indianapolis, Urbana, Chicago, Kenosha, Cleveland, Detroit, Toronto, Buffalo, Albany, Boston, and Trenton.

The writer is glad to have this opportunity to express his sincere thanks to all who were kind enough to give their help, and his hope that his friendly relations with them will persist and that mutual interest will bring about what American people call a "spirit of coöperation."

The motive of the trip was a wish to find in the United States suggestions which would help him in the effort to reform local administration in Germany. He was particularly interested in the question of the limits of the tasks and duties of the "Reich" (the federal union), "Länder" (states) and "Gemeinden" (communes) and their interrelations, as well as the division of the powers and sources of taxation

among these three jurisdictions, as these matters affected municipal administration. A German expert notes with interest that the Constitution of the United States does not prescribe the division of powers between the state governments and the local governments, and that there is no more coherent relation between the federal and local governments in the United States than there is in Germany.

AMERICANS PREFER THE PRACTICAL TO THE SYSTEMATIC

The stranger in America is first struck by the mental attitude of Americans, which can be described as one of honesty, openness, broadmindedness, common sense, and a trend toward the practical rather than the systematical. This latter tendency is especially striking to a German official, who has been trained in theory and system, and who has to admit that it is possible to carry on successfully the administration of a country as big as the United States (with its forty-eight states—more than twice the number of the German "Länder") without trained officials, in the German sense, and without any very finished or refined legislative or administrative machinery.

It is difficult to decide whether it is better to follow the German way which involves a system founded on general experiences and intended for general application but which may fail to meet

the difficulties of an individual case; or whether it is wiser to follow the example of American administrative officials of applying an individual decision to the characteristics of each case as it arises—a course which runs the danger of repeating mistakes already made. Perhaps it is right and possible to take the middle way. It seems to me that in Germany we rely too much on theory and system, but at the same time I think that the United States could profit from a little more of both.

AMERICAN FEELING FOR THE GENERAL WELFARE

It must not be overlooked that the American people possess considerably more feeling for the general welfare than is common in Germany, and that the existence of this quality aids the administration and prevents the necessity of many controlling measures which are unavoidable in countries where this feeling does not exist. How significant it is that the character of a garden city can be maintained or the appearance of an avenue like Fifth Avenue in New York preserved, without legal requirements or the use of the police power. It is also significant that the construction and planning of a university such as Duke University or the University of Chicago, or of Harri-man Avenue in New Jersey rest only on the generosity of liberal and broad-minded donors. How much specialized and wearisome administrative work could be spared if the distribution of the burden of taxes, which causes us so much anxiety (for example, the distribution of the tax on house rent in Prussia) could be revised according to the principle expressed by a well-known tax commissioner: "If Nevada's business is better, then New York's business will be better." Without questioning the sincerity of the above statement, it must not be forgotten,

however, that in real life it is easier to take such a high viewpoint when a country enjoys great wealth than it is when the coverlet of finances is too short for the communal family and each member is forced to pull hard at the blanket in order to keep warm.

DELEGATED VS. RESIDUAL POWERS

It is interesting to observe that, in spite of all the differences between the various states, it is nevertheless possible to speak of a model commune, whatever its name may be (city, town, village, or borough), and that the local governments have equal rights on principle, even the numerous very small communities with only a few hundred inhabitants. An interesting measure, which is completely unknown in Germany's communal constitutions, is that which is called "incorporation," and which finds its outward expression in the acceptance or approval of a charter, under which a number of cities receive the power to perform certain tasks which other towns or cities have not been authorized to assume. This touches the greatest and most interesting difference between American and German local government. Whereas the powers of the local governments in the United States are strictly limited, so that each enlargement or extension must be specially delegated, the condition in Germany is just the reverse—everything is permitted to the local governments which is not specially forbidden or which is not contrary to the law. So it is that the activities of the German local governments are, in principle, much more extended than those in the United States.

On the other hand, the German expert is surprised by the extent of municipal activities with respect to ordinary justice. The police are handled by German municipalities only by a delegation of powers from the state;

but the activities of police administration are more narrowly limited in America than in Germany.

I believe that the reasons for these differences arise from the difference of mental outlook, which is noticeable in all fields of administration, and which I want to describe in the following figure: Mother Germania takes care of her citizens like an anxious mother of her baby, but Uncle Sam takes care of his like a father of his adult son.

The question immediately arises, whether Germany should hand over to everybody the care of himself, in the American fashion (as in the lack of protection of railroad crossings), and slacken the "anxious care" of the state for the individual. It may be that the extension of duties and of care is unavoidable when population becomes dense, so that it is only a question of time until it will be as common in the United States as in Germany. The German expert must be astonished at the exceeding simplicity of American municipal administration in general, at the small number of members of the government in the smaller towns, as well as in big cities, and at the variety of forms of city government which obtain. The most interesting of these forms is the city manager plan, according to which one man is chosen by the council or commission to assume entire charge of the administration of the city's affairs and is given whatever power is neces-

sary to enable him to achieve the required results. On the one hand, the plan is similar to the system of the paid mayor (*Bürgermeister*) in German municipalities; on the other hand, as was suggested by Judge Westphal, the traveling companion of the writer, it resembles the method of a joint stock company, in which the citizens are the stockholders, the council is a board of directors, and the city manager is the business manager. I think that the system is, in principle, very practical and adaptable to the growth and development of cities, especially because it makes it possible to avoid a weakness of the other plans in which administrative policies are easily influenced by the business interests of the councilmen.

A further noteworthy matter is the administration of the metropolitan areas or regions containing a large variety of local jurisdictions. The interesting point is that I have never heard complaints about it, although the variety of districts in each state presents a complicated network of overlapping jurisdictions, legislative and judicial—counties, cities, towns, villages, and a host of special districts for particular purposes which have often been formed with little reference to one another. It appears that the United States has in this way succeeded in overcoming the difficulties incident to the great extension of the country and the peculiar distribution of the population.

DALLAS JOINS RANKS OF MANAGER CITIES

BY LOUIS P. HEAD

Dallas, Texas

Success marks a three-year campaign of attrition. Usual ballyhoo of political contests conspicuous by its absence. :: :: :: ::

AFTER twenty-three years of mayor-commission government, Dallas on October 10 by a favorable vote of more than 2 to 1, adopted charter amendments providing for initiation of the council-city manager system on May 1, 1931, when terms of the present city officials expire. A council of nine members will be elected on the first Tuesday in April to succeed the mayor and four commissioners. This council will choose one of its own members as mayor and also will select a city manager. Dallas is the thirty-third Texas community to adopt the manager system, and is the fifth largest city in the United States to come under that form of government.

Victory for the charter changes came as the culmination of a long effort to secure greater efficiency in the city's administration, an effort bitterly resisted by the holders of city office and by most of the veteran politicians of the city. The campaign for the amendments was perhaps the most unusual of its kind ever waged, since it was devoid of all personalities and of the usual ballyhoo incident to political contests. Breaking down of the opposition was a process of attrition, which had its beginnings three years before the election.

NEWSPAPER ARTICLES GENERATE INTEREST

First discussion of the council-manager form of government in Dallas dates back a dozen years or more, when *The Dallas News* urged consideration

of the plan as a way out of the morass of petty politics in which the city was embroiled every two years. Success of the plan in other Texas cities, including Amarillo, which adopted it in 1913, and later in Fort Worth, neighbor of Dallas, where it has been in effect for more than five years, lent color to the public thought on the subject in Dallas. The movement to secure submission of a new charter, embodying the council-manager plan, had its active inception three years ago, following publication by *The News* of a series of articles by the writer on "Measuring the Efficiency of a City's Government," in which the twenty-five criteria of Professor W. B. Munro were applied to the city administration, with a finding that the government was but 56 per cent efficient.

Discussion of these findings caused several of the groups for city office in 1927 to include pledges of submission of the necessary charter changes in their platforms. The successful candidates, running on what was called a nonpartisan ticket, offered such a pledge, but did not carry it out completely, due to submission of a bond issue of \$23,900,000 for public improvements, which required charter amendments. Under the state law this automatically deferred a vote on the manager plan for two years from December 15, 1927.

However, Mayor R. E. Burt did take steps to redeem his preëlection pledge, and appointed first a citizens'

committee to determine whether Dallas should adopt the council-manager plan, and later a charter commission to draft the necessary changes. This commission was named early in 1928, and after long study and labor by a subcommittee headed by the present writer reported a new charter in October, 1929. Meantime J. Waddy Tate had been elected mayor, and he, with each of the four commissioners, had given pledges to submit the charter to a vote of the people "before the end of 1929." The mayor's pledge was not identical with that of the commissioners, however, since it did not specifically commit him to the date of submission.

He took the attitude that while he was willing to submit the charter changes, they should not be submitted at other than the next city election in 1931, or even later. The city attorney's department ruled that the charter commission had not been appointed legally, and that it had no power to draft a complete new charter, but could submit amendments in an advisory capacity, subject to the will of the mayor and commissioners to submit them to the people. The charter commission agreed to recast the charter in the form of amendments, the city's legal staff assisting in this work.

The city commission, over the mayor's opposing vote, then ordered an election for April 1, 1930. The mayor vetoed the election ordinance, deferring further consideration by the commission for six months. The commissioners first overrode his veto, and later, on a second veto, he was sustained by the vote of one commissioner, thus apparently postponing the issue indefinitely.

VOTE FORCED BY POPULAR PETITION

Meantime the Citizens' Charter Association had been organized to

sponsor the amendments, and this group, under the leadership of Hugh S. Grady, Louis P. Head, Harry P. Lawther, G. M. Seay, Mrs. E. H. Server and Mrs. E. P. Turner, decided to force an election by initiative petition. The petition campaign was started immediately after the mayor's second veto had been sustained, and within a few weeks more than 9,000 voters had signed the demand for the election. Five thousand signatures, 10 per cent of the qualified list, were necessary. The charter association checked the names against poll lists, had them photostatted, and finally filed the petitions July 23, 1930, asking for the election as quickly as it could be held under the state law which the petitions invoked.

With the mayor yielding to the extent of voting for submission, the election was called for October 10.

SHORT ACTIVE CAMPAIGN

For more than two years preceding, charter proponents had been speaking on the subject to luncheon clubs, women's organizations and civic groups, and the sentiment thus created, coupled with resentment toward the mayor's opposition, provided the impetus for the start of the active campaign. This lasted but three weeks, with speakers recruited among the younger business men, young attorneys and from women's organizations. All of the daily newspapers supported the plan, and not one cent was spent for advertising with any of them. The charter association spent on the entire campaign, including the initiative petitions, but a little more than \$10,000, contributed by interested citizens. Not a single downtown meeting was held; there were no "rallies." The story of the council-manager plan and of its advantages over the existing government was taken instead into

neighborhoods, to small groups assembled at the homes of supporters, to workers in manufacturing plants, and into all of the larger stores, where employees could be assembled. At the last moment, on the eve of the election, the city legal department held that the charter association could not have supervisors at the polls. The workers selected as supervisors were switched to the task of getting voters to the polls.

Women workers telephoned every signer of the initiative petitions on election day, asking each to vote. It was necessary in each case to explain to the voter that the ballot, which contained the text of all the amendments, a sheet about three feet by four feet, must be marked in thirty-nine places. "Vote 'yes' thirty-nine times" was the charter slogan. So well was this fact impressed that in the larger precincts the variation between amendments was not more than five or ten votes out of several hundred. In some precincts, especially in the better residential areas, the vote for the charter ran as high as 18 or 20 to 1. In only eighteen of the sixty precincts were there majorities against, these being in industrial districts where Mayor Tate, the city "hot dog" executive, had his greatest strength.

AMENDMENTS COMPRISE VIRTUALLY A NEW CHARTER

While the changes actually were in the form of amendments to the existing charter, they comprise in truth a complete new charter, only the first five sections of the old instrument being retained, creating the municipal corporation, defining its general powers and establishing the boundaries. The charter as thus remodeled to become effective May 1 next provides, as outstanding changes:

For the election of a council of nine members, six of whom shall reside in certain specified dis-

tricts, and three to represent the city at large. All citizens, wherever resident in Dallas, vote for each of the council candidates, who are to serve two years, upon election by majority vote.

That all candidates for council shall be nominated by petition of at least 300 voters, names to be placed on the ballot under place numbers from 1 to 9, in order determined by drawing, and without any party or group designation.

That the council shall elect one of its members as mayor. Members of the council (including the mayor) to receive as salary \$20 per week for attendance upon one regular weekly meeting, with the maximum annual salary to be not more than \$1,040.

That the council shall choose a city manager as head of administrative departments, and fix his salary, the manager to be subject to discharge at will of a majority of the council.

That the council also shall name the city attorney, city auditor, judge of the corporation court and supervisor of utilities.

That the city manager shall appoint all other department heads, who will be subject to removal by him for inefficiency.

That no member of the council shall dictate or interfere with appointments by the city manager.

That all city employees shall be placed under civil service, and that vacancies in city service shall be filled from an eligible list provided by a civil service commission, and without regard to political affiliations.

That employees in the city service for three months or longer at the time the amendments become effective shall not be required to take civil service examination, but shall hold their places subject to rules and regulations fixed by the civil service board. Any discharged employee may demand a public hearing before an established trial board.

That the city's fiscal year shall be changed to conform to its tax year, to aid in preventing operation on deficiency or overdraft basis. It is also provided that taxes may be paid in semi-annual installments instead of annually, as at present.

That all city expenditures shall be governed by budget, to be made up by the city manager and passed upon by the council not later than September 15 of each year, the fiscal year to start on October 1.

That no money can be spent except upon appropriation by the council, and that no overdrafts can be created for current operations, nor warrants issued for such purposes.

That the city's books shall be audited by independent auditors each year, the auditors being employed by and being directly responsible to the city council.

That the police and fire department pension fund shall be placed upon a sound actuarial basis within two years after amendments are adopted, and that a system of pensions for other employees shall be devised and submitted for consideration of the council.

That no city employee shall be employed or discharged for political or religious reasons, and that none may accept any gratuity or emolument from any utility corporation or any contractor doing business with the city.

That all city purchases shall be made through a purchasing agent, on competitive bids, with all amounts over \$500 to be passed upon by the council, after advertising for bids thereon.

That all existing utility franchise provisions shall be retained without change.

That existing school system shall be retained without change.

That initiative, referendum and recall principles in present charter shall be retained.

CHARTER ORGANIZATION TO BE MAINTAINED

In a public statement, the morning after election, the Charter Association declared that the fight had been but half won, and that a council free of all political influences, must be elected in April. Later the association's committee of 100 decided to maintain the organization at least until after the first election of councilmen, to exert every possible influence to prevent the political groups from gaining control under the new plan.

As a result of the Dallas election, other large Texas cities are showing interest in the council-manager plan. Inquiries have been received from Houston, San Antonio, El Paso and Galveston, and from a number of smaller towns in the state. One of these, Jacksonville, is shortly to vote on a council-manager charter.

THE GRAFT SITUATION IN ATLANTA

BY ELÉONORE RAOUL

*Atlanta cleans house. Ten persons have been tried, nine convicted,
and others are still under indictment. :: :: :: :: ::*

LAST November a member of Atlanta city council, apparently unconscious of the full import of what he was doing, asserted at a meeting of the city fathers that he had been told that it took \$3,500 to get a wiring contract through council; whereupon one of the daily papers called upon the solicitor-general and the grand jury for action. Both accepted the challenge, and from that moment until the present time a most sensational investigation has been taking place.

As a matter of fact, the unexpected statement on the floor of council from

one who had no intention of starting anything at all was only a spark which exploded a bomb undoubtedly due to burst sooner or later.

For years there has been talk of graft in the city government. Walter C. Taylor, the city clerk, who had held office for some nineteen years, was considered the center of most of the evil, but no one dared make any definite accusations against him. Probably the first public criticism of him was during the 1927 charter campaign, but a sensational weekly persistently and violently continued to attack him,

as well as everything else political and otherwise. A factor not to be overlooked was the Atlanta League of Women Voters. For ten years the League had been turning the spotlight on the weaknesses in local government.

There is another important element in the situation which is not known to many people. Some months before the statement in council which stirred up the trouble, a few civic-minded men gathered together a small sum of money and had a little investigating done on their own account. They secured the sympathy and coöperation of the solicitor-general and their work would, in all probability, eventually have brought about an investigation.

The last and a most important factor to be considered is that the solicitor-general, John A. Boykin, has been effective and persistent.

CRIMINAL CONVICTIONS SECURED

From November until March of this year the grand juries worked literally night and day. The second one ended its term the beginning of March, and it was at that time that the first indictments were announced, the policy having been to withhold all indictments until the end of the investigation. About twenty indictments were returned and more have followed since.

Walter C. Taylor, his friend Harry York, who is a member of council, and five other councilmen were among the twenty indicted. Three indictments were returned against Mr. Taylor; one contained eighteen bribery counts, another contained nine extortion counts and the last one count on fraud.

No time was lost in bringing the cases to trial. Before the end of March, Harry York was convicted, on five counts, of bribery, and other indictments are pending. His trial started on a Tuesday and by Saturday it was over. He was given a fine of \$1,000

and one year on the chain gang. Others followed the same road, and received about the same sentences as a rule.

The most brilliant criminal lawyer in Atlanta defended Mr. Taylor. There was some delay in proceeding with his first trial. One judge disqualified himself and other interruptions occurred. Taylor's first trial lasted eleven days. The jury remained out twenty-five hours and returned a verdict of guilty on only one count. Mr. Taylor was given a fine of \$1,000 and one year on the chain gang. Almost immediately the solicitor-general started an investigation on jury tampering which resulted in two convictions.

Mr. Taylor's second trial followed. It continued for three days. After four hours' deliberation the jury found for conviction and a sentence of \$500 fine and one year on the chain gang was imposed. There are still other indictments outstanding against Mr. Taylor.

In all, thirty-seven indictments have been returned, of which fourteen are against members of city council, eleven against city employees, and five against ex officio holders or employees, leaving only seven against persons not connected officially with the city. Ten persons have been tried, all but one of whom have been convicted and the office of that one—the city purchasing agent—is again under investigation, this time by city council.

There has been continual talk about impeachment of council members but instead resignations of the councilmen indicted have been accepted. A movement for their recall was begun, but when most of them resigned the movement came to an end, although a few still remain in council.

Besides the investigation of the city officials, both the city and the county primaries came under fire. Much was made of an apparent technicality

in the law, which it was claimed would prevent the grand jury from opening the ballot boxes, and the election investigation was largely balked. Nevertheless a few boxes were finally opened and found to be totally empty, with the result that the registration lists were purged of more than 30,000 names.

THE ROOT OF THE TROUBLE

One point seems to be clearly proved. It is that in the city council of Atlanta, Messrs. Taylor and York controlled a block of votes sufficiently large to pass any legislation they wanted. Many are inclined to jump at the wrong cause of the trouble and lay it to the appointment of the city clerk by council. They believe that he should be elected by the people. The real trouble, of course, lies in electing our council members by the ward plan, the absolute inertia of thinking citizens and the lack of altruistic leadership in the city.

The fundamental evil in the situation is that only 8,000 to 14,000 persons (this year it was raised to 17,500) usually vote in Atlanta. The League of Women Voters has estimated that city and county employees control about 10,000 votes.

Under this condition it is hard to persuade any person outside of the usual political element to run for office and it is next to impossible to convince those who do run to unite upon any worth while issue. Politics in Atlanta has been a little game played by a handful of men as their own private affair.

CITIZENS AROUSED

The investigation had been under way only a few weeks when a Citizens' Committee was announced. It held a

number of public meetings and raised money to assist the solicitor's office. According to the solicitor, it was of considerable help. From this committee grew another organization, the 1930 Club, organized before the city primary (which in Georgia generally amounts to the election) for the purpose of placing good candidates in the field. Nothing concrete came of the movement, owing to the shortness of the time and the lack of political leadership. But, nevertheless, the organization of the club may have had a wholesome effect. At any rate, at the primary all those who had been indicted or were under suspicion were defeated.

A fact-finding committee has recently been organized to function temporarily. They have decided to put forward a county ticket in the general election instead of abiding by the primary which they believe was full of fraud. In fact, they claim there was no primary at all. This group promises to be more effective than any other which has functioned for some time.

Certainly it is encouraging that the citizens, evidenced by the above mentioned activities, are arousing themselves from their inertia and stretching their minds, weakened in regard to political affairs by prolonged inactivity. We can only hope that the present interest will be maintained and that something of real importance will be accomplished in time.

We believe that conditions are no worse in Atlanta than in many other cities, but that we have met and are dealing with our problems in a courageous manner which should draw admiration from onlookers outside of the city, rather than condemnation for the graft situation.

NEW YORK CITY ZONING LAW MAKES THE SKYSCRAPER A THING OF BEAUTY

BY JOSEPH P. DAY

A famous realtor backs zoning in New York.

EUROPEAN experts have declared that these uncivilized United States

the other is modern skyscraper architecture. I don't know who should get

credit for the development of jazz, but the New York city board of estimate and apportionment, in passing the building zone resolution on July 25, 1916, brought into being the other new art form—the modern city tower. At that time probably no one foresaw the artistic potentialities of recessed stories and towers, which have made the tall city building as distinctive an architectural type as the Gothic cathedrals of medieval Europe.



New York Times Studio

CHRYSLER BUILDING FRAMED BY ZONING SETBACKS

ZONING ORDINANCE WISE AND REASONABLE

New York was the first American city to adopt a zoning ordinance. It would be natural to assume that such a unique plan, with no precedents for guidance, would turn out to be crude and limited under the test of time and experience. The opposite has been the case. The zoning ordinance has proved to be wise and reasonable from the very start. It has been of incalculable benefit to real estate values in New York City, to say nothing of the structural beauties which it has called forth from the drafting

boards of our architects. That the ordinance has stood the test of time so

well has been due to the fact that it contained no unreasonable restrictions in the first place, and that it is flexible. It provides for a board of appeals with power to change the ordinance with reference to a particular site or locality, and it also gives the board of estimate power to make prompt amendments on the zoning map; such changes are made at almost every meeting of the board.

The ordinance provides for three different classes of districts in the city. These are "use" districts, "height" districts and "area" districts. The use districts are of three kinds—residence, business and unrestricted. There are five area districts, in which a certain amount of free area is prescribed for yards and courts in proportion to the height of the building on a property. There are four height districts, and it is this section of the ordinance which has created the skyscraper and made New York, in my opinion, the most beautiful city in the world. It should be part of the education of every citizen of New York City to be familiar with the general provisions of this section.

Briefly, the terms as to height districts are as follows: In the Wall Street section, for example, a building may be erected to a height not to exceed $2\frac{1}{2}$ times the width of the street. Then for each foot the walls are set back, 5 feet may be added to the height of the building. This district is known as the " $2\frac{1}{2}$ times" district. The other three

height districts are designated as "2 times," " $1\frac{1}{2}$ times" and "1 times." Provisions for each district are similar to the one I have just described. In the "1 times" district, for example,



Wide World Photos

PROPOSED 100-STORY TOWER OF METROPOLITAN LIFE
INSURANCE COMPANY

the building may be erected to a height equal to the width of the street and then for each foot setback, 2 feet may be added to the height limit. These provisions have proved satisfactory in practice.

ARCHITECTS DEVELOP NEW BEAUTIES

When the ordinance was written, it wisely made no attempt to alter existing structures, but as old buildings are torn down they must be replaced by ones which obey the ordinance. "Necessity is the mother of invention" and our architects, following the requirements of the zoning law, proceeded to develop a type of architecture which will go down in history as an enduring monument to the men of vision who

created the New York City zoning law.

I have emphasized only one result of the zoning ordinance, and that one more or less a by-product. The main purpose of the law, to provide logically for the growth of the city and to protect property values, has been so admirably fulfilled that we simply take it for granted. The best way to estimate this is to try to imagine New York City without any zoning. The confusion and instability that would exist would be beyond belief.

LONDON'S PROGRESS IN SLUM ABATEMENT

I. THE GOVERNMENTAL AND ECONOMIC BACKGROUNDS

BY E. M. DENCE

Chairman, Housing Committee, London County Council

London's radical attack upon the slum evil may have a lesson for Americans who have been experimenting with milder palliatives. ::

THE measures which are being adopted towards abatement of slums in London will be more readily understood by a brief survey of the system of London municipal government in the region of the metropolis and in the suburban area which surrounds it.

GREATER LONDON'S GOVERNMENT

Greater London has an area of 1,846 square miles and a population approaching eight millions. This area includes (a) the Administrative County of London so constituted by Parliament in 1888, and (b) the territory outside the county known as Extra-London.

The county of London has an area of 117 square miles and a population of about $4\frac{1}{2}$ millions. The municipal government of this area is intrusted to thirty authorities consisting of:

The London County Council
The City of London Corporation, and
28 Metropolitan Borough Councils

The County of London forms the core of Greater London and contains the greatest mass of population and buildings.

Extra-London is served by about 90 municipal authorities as follows:

Three County Boroughs
Twelve Municipal Boroughs
Fifty-nine Urban District Councils
Ten Rural District Councils

This suburban territory covers portions of the five counties of Essex, Hertfordshire, Kent, Middlesex and Surrey. These five counties with their respective county councils have close municipal relationships with the aforesaid municipal authorities of the outer

region. The number of elected and coöpted public representatives serving on all these authorities is about 4,050.

All these authorities possess statutory powers for providing new housing accommodation. But as regards slum abatement and reconditioning of houses, Parliament has differentiated in the duties to be carried out by the respective municipal bodies.

to clear slums and to provide new housing accommodation but their activities are limited to their respective localities. Since, however, there is now no suitable vacant land in the majority of the borough council areas, it falls to the London County Council to take what action is necessary in the matter of providing new houses to meet the demand.



BELL LANE AREA BEFORE SLUM CLEARANCE

SLUM ABATEMENT POWERS OF COUNTY COUNCIL

In the case of the county of London, the London County Council possesses wide powers for slum abatement within every part of the county and for providing new housing accommodation within its area and in the region of Extra-London. The metropolitan borough councils also possess powers

The slums are mainly confined to the inner London boroughs and some excellent work in slum abatement has been performed by some of the borough councils. It is generally accepted, however, that the London County Council is the proper authority for dealing with any extensive clearance areas in the county of London.

The duty of reconditioning houses is confined to the borough councils and

but for the important work those councils have been doing in maintaining the standard of sanitation and cleanliness there would have been a much greater extension of slums in the county area.

THE ORIGIN AND GROWTH OF SLUMS IN LONDON

Old as is the history of London, manifest even now by some of its streets and buildings, it is noteworthy that its most rapid expansion both in area and population has taken place since the year 1801. In that year the population of the area equivalent to the present county of London was 959,000, while that of the surrounding region equivalent to what we now call Extra-London was only 155,000. The most rapid growth occurred during the six decennial census periods from 1861-1911 when the average increase of population in the Greater London area for each ten year period was about 760,000, or a total increase of about four and a half millions. It is important to observe that whereas the increase of population in Greater London during the period was rapid, the population in the area within the county of London increased less rapidly and came to a standstill about the year 1901. The population of the county has actually shown a small decrease since 1901, the explanation of this being that the area of the county is in the main fully developed. There remain a few square miles of undeveloped land in the southeast corner of the county, but a considerable portion of this is now town-planned as a green belt or lung: building may extend beyond this open space but it can only cover that portion of it which is earmarked for residential purposes.

In the central parts of the metropolis, industry has for a long time been steadily encroaching on residential

property. Of the displaced population the poorer sections are obliged by force of circumstances to move into the already overcrowded areas of the county. For nearly thirty years the natural increase of population together with the pressure exerted by industry has obliged large numbers of people to overflow from the county area into the suburban districts of Extra-London.

The average density of population over the 117 square miles of the county is sixty per acre but after allowing for parks and other nonresidential areas the density assumes a higher value. In eight of the metropolitan boroughs the density is over 100 per acre and in three it exceeds 150. The greatest density is in Southwark, with 163 per acre. Densities as high as 400 per acre still obtain in certain parts of the more crowded London boroughs.

CHARACTERISTICS OF SLUMS

In speaking of slum abatement it is well to be clear upon the meaning of the word slum. The dictionaries offer little help, but since there are few great cities which are free from the shame of harboring them we cannot plead ignorance as to their characteristics and origin. There are two main contributory factors which go to make up the slums of London:

1. Insanitary property, for which there is no remedy but demolition.
2. Overcrowding in houses which but for that circumstance might, when suitably reconditioned and thinned of population, provide decent family accommodation.

Overcrowding as such is probably more harmful, physically and mentally, than the evils arising from old and insanitary houses.

Attention was first prominently brought to bear on the slums of London by the Earl of Shaftesbury, who in the

year 1846 left his country seat and spent some years visiting the London slums and acquainting himself with the manner of life of the people who lived therein. As a result of his experience he successfully introduced legislation about the year 1855. Since that time many Acts of Parliament have been framed to deal with the problem. The present housing legislation makes

4. Reconditioning of existing insanitary houses.

5. Reconditioning or rebuilding of agricultural dwellings.

THE NEW HOUSING ACT

A new housing act has just passed into law, the main object of which is to accelerate the work of slum clearance by offering more generous terms of



WORMHOLT ESTATE, A SUBURBAN DEVELOPMENT OF THE LONDON COUNTY COUNCIL

provision for five distinct housing operations which are:

1. The provision of new housing accommodation.

2. The clearance of unhealthy areas.

3. The improvement of areas where the houses can be benefited by the demolition of offending structures, the opening out of the area and the reconditioning of other properties.

subvention to local authorities and by removing certain hindrances, legal and otherwise, which have hitherto tended to slow down this important work.

In the new act slums are called "clearance areas" and it may be well to quote the words in Section 1 which provide the definition of a clearance area:

Where a local authority . . . are satisfied . . . that the dwelling houses in that area are by

reason of disrepair or sanitary defects unfit for human habitation, or are by reason of their bad arrangement, or the narrowness or bad arrangement of the streets dangerous or injurious to the health of the inhabitant . . . the authority shall pass a resolution declaring the area so defined to be a clearance area; that is to say, an area to be cleared of all buildings. . . .

Slums, *i.e.*, insanitary properties, are a heritage of the days when town planning and zoning were undreamed of and when building by-laws were framed to suit the lower standards and conditions prevailing at the time. Due to the discovery of steam power and to the attractive wages offered in factories, there was a great influx of people from the countryside into the towns, followed by a demand for dwelling accommodation, which builders were not behindhand in supplying.

Many of the cottages and workmen's dwellings, which were erected from sixty to a hundred years ago, were doubtless quite decent houses at the time they were built. They were generally designed for single family occupation with from four to six rooms. With, however, inadequate foundations, absence of damp course, flimsy lath and plaster partitions, and with materials and workmanship often of an inferior character, it was inevitable that their useful life would be short. Before many years had elapsed conditions arose which tended to convert what were by no means substantial buildings into insanitary and overcrowded ones; continually changing hands as regards ownership, they began to be neglected and to fall into disrepair. In those days public health by-laws were practically nonexistent, and no duty of cleansing and reconditioning was laid on the owners by public authorities as is required today.

These circumstances reduced the rent value, and hence the market value, of the houses. Houses, owners

and tenants fell on bad times. In some cases where rows of cottages possessed open land and gardens at the rear, the owners seized the chance to turn the land into money; sometimes gardens were sacrificed for building another row of cottages, or, again, an open space round which cottages had been grouped would be sold for the erection of a factory. This last disaster has happened in numerous cases with the result that what were once purely residential areas have become invaded by industry, and a further obstacle has thus been placed in the way of public authority in their efforts towards improvement and redevelopment.

The other manifestation of slums, namely, insanitary conditions which are caused by overcrowding, are no doubt to be found in most great cities. Circumstances occur which profoundly affect the fortunes and reputation of a flourishing residential district. The well-to-do classes move away, houses are left vacant and in process of time the district "has lost the immortal part of itself and what remains is bestial."

THE SOLUTION OF THE SLUM PROBLEM

The successful solution of the slum problem depends above all other conditions on the availability of dwelling accommodation into which the people may be moved. In taking stock of the situation after the war it was felt that it would be useless to make any serious attack on the London slums until we had gone a considerable way along the road to meet the pressing demand for houses. A few words are, therefore, necessary to show the present position of housing accommodation in London.

Some thorough investigations have been made to reveal the magnitude and causes of overcrowding and to formulate estimates of the number of houses required over a period of years

to catch up with the existing shortage and to provide for the natural increase and migratory movements of population. A complete account of these researches cannot be attempted in this article and it is sufficient to give the figures of overcrowding for the two census periods ending 1911 and 1921, and the figures of houses required as a result of the researches referred to.

ropolitan boroughs and the city corporation for 11,009 and the Extra-London authorities for 30,636. The large majority of these houses have been built outside the county boundary. It may be mentioned that most of these houses have been built for letting, very few having been sold to the occupiers. It is also important to observe that applicants for tenancies of the County

OVERCROWDING IN DWELLINGS OF ONE TO FOUR ROOMS

Living more than	1911	1921	Increase (+) or decrease (-)	
	Persons	Persons	Persons	Ratio per cent
2 persons per room.....	758,786	683,498	-75,288	-9.9
3 " " ".....	173,637	147,591	-26,046	-15.0
4 " " ".....	38,346	30,909	-7,442	-19.4
5 " " ".....	8,903	6,711	-2,192	-24.6
6 " " ".....	2,349	1,968	-381	-16.2
7 and up to 12 per room.....	800	1,630	830	170.1

For the census of 1891 the number living more than two persons per room was 831,666, *i.e.*, about 150,000 more than for the year 1921.

ESTIMATED ANNUAL REQUIREMENT IN THE COUNTY OF LONDON (FOR TEN YEARS) OF WORKING-CLASS HOUSES

1. <i>To meet normal growth</i> For Greater London 12,500. The County of London's share on a population basis of, say, 60%.....	7,500
2. <i>To make good shortage and provide a small margin</i> For Greater London 6,000. The County of London's share.....	3,600
3. <i>For clearance of Insanitary Areas</i>	500
4. <i>To abate overcrowding</i> (more than 2 persons per room) For Greater London 2,000. The County of London's contribution..	1,000
	12,600

From 1920 to the end of 1929 the local authorities of Greater London built a total number of 78,634 houses, of which the London County Council was responsible for 36,989, the met-

Council houses must among other conditions satisfy the authority that they are bona fide residents in the county of London.

CHANGE SINCE 1909—OWNER OCCUPIERS

In the years before the war it was to private enterprise that we looked for a supply of working-class houses. Without going into the causes it will suffice to say that the building industry ceased to erect working-class houses about the year 1909. The fundamental reason was no doubt due to the fact that it was uneconomic to build this class of property. During the war, and in 1920, laws were passed restricting the rents of houses, and the rate of interest on, and the calling-in of mortgages, while owners were allowed to charge up to 40 per cent increase on the rent prevailing in the locality on the 3rd of August, 1914, *i.e.*, the day before the outbreak of war.

It may be said that a great change has taken place in the practice of renting and owning houses since about 1909. At that time there was no difficulty whatever in securing a house for occupation without the necessity of buying it. In fact, house property, apart from occupation, was a fairly universal investment. The change was largely brought about by the improved facilities offered by local authorities, building and other loan societies for borrowing up to 90 per cent of the value of a house at an interest of 5 per cent to 6 per cent, the terms of repayment varying from ten to twenty years. Due to these facilities there has sprung up a new investing public, the owner occupiers.

During the ten years to the end of 1929, apart from the large number of houses built by public authorities

already referred to, no less than 164,982 houses were built by private enterprise in Greater London. This output is more than double that of all the local authorities in the same period. If the two figures are added together we have a total of 243,616 houses provided in Greater London since the war, or accommodation for considerably over one million people. Until there is satisfactory evidence that the demand has been met the local authorities will undoubtedly continue to build. There are indications that houses have been found for the skilled artisan and better paid working classes, but the most serious part of the problem, that of providing accommodation for the poorest classes who cannot afford to pay the rents of even the smallest houses provided by local authorities, still needs to be solved.

(To be continued)

MUNICIPAL GOVERNMENT IN CHINA

BY RAY CHANG

Secretary to the Mayor, City of Tientsin

Although torn by revolution, China still finds time to devote to improvements in municipal government. Problems of administration and city planning are receiving attention. Mr. Chang has studied at Michigan, Columbia, Harvard and Syracuse Universities and at the National Institute of Public Administration. :: :: :: ::

MUNICIPAL government is not a new thing in China. In fact, it can be traced as far back as the Chou dynasty (1100-249 B.C.). No systematic work about the actual doings of the various local governments in the past days has ever been written, however. Fragmentary information can be found in books like *Li Chi* and *Chou Li*. Functions like city planning, poor relief, collective fire fighting, public education, regulation of buildings,

zoning by area, etc., can more or less be detected from the ancient classics. The modern sewerage system, to our surprise, has had its early beginning in China in the Han dynasty (208 B.C.) and later was copied by the Tartars.¹ Since the fall of Chou, other phases of municipal administration gave way to the sole purpose of maintaining peace and order

¹ Wang Kuo-wei: *Kwung Tang Chi Ling*, vol. 13.

in the walled city. In the South Sung dynasty (1127-1278 A.D.), municipal functions seemed to multiply and regained some of the ancient splendor. The *Travels of Marco Polo* furnished us some vivid glimpses of Hangchow, then the national capital. But this revival of interest toward municipal affairs did not last long. Municipal government in China has made very little progress since then.

From the above mentioned facts, we may say that municipal institutions in China have had a long history. However, the western sense of local self-government and the modern technique of municipal administration have only had a very recent origin in this country. The first government act about local self-government was not published until 1908. Since the Republic, several municipal acts have been promulgated, four of which deserve special mention.

THE COMMISSION FORM OF GOVERNMENT AT CANTON

Although somewhat behind Hunan and Chekiang in constitution making, Kwangtung is the first province which has tried to compromise the abominable system of provincial military dictatorship with the practice of local self-government. The municipal charter for Canton was proclaimed in September, 1920.¹ On February 15, 1921, it was actually applied to Canton, one of the four biggest cities in China, when a municipal government was instituted on a modern scale with an American-trained student as the mayor.²

¹ Philip Haddon: "The Government of South China," *China Review* (a monthly published by China Trade Bureau, New York), Sept., 1921, p. 137. For a full text of the charter, see S. Y. Wu: "Canton Municipal Progress," *The Weekly Review of the Far East*, vol. xix, No. 1, p. 9-10.

² Sun Fo, son of the late Sun Yat-sen, was appointed the first mayor of Canton. He received

Presumably the Canton charter is modeled after the commission form of city government in the United States. But a close examination will reveal their differences. The complete governmental machinery of Canton is composed of an advisory council of thirty members, a commission headed by the mayor and assisted by six department heads, and a comptroller. The mayor, the comptroller, as well as ten of the councilmen, are appointed by the governor, but it is provided they shall become elective in the future. The functions of the advisory council are to suggest new laws and to advise on their carrying out. There are thirty councilmen on the board, ten appointed, ten elected directly by the people, and the other ten elected by professional groups. The six departments under the mayor are: Finance, education, public works, public safety, public health, and public utilities. All department heads are appointed by the governor on the recommendation of the mayor. The position of comptroller is open only to those who have had expert training in bookkeeping and accounting. His duty is to check up and audit all the city accounts and to prepare the financial, as well as the other, reports. The Canton charter does not compare favorably with some other city charters in China, but it works well. It gives Canton a place in the history of modern Chinese municipal government because the mayor and the department heads are acquainted with the modern trend of municipal administration. They know their jobs better than the old mandarinales.

THE MUNICIPAL CODE OF 1921

On July 3, 1921, the Peking government promulgated the municipal code

his training in modern municipal government under Prof. T. H. Reed, then at University of California.

prepared by the ministry of interior for all the cities in China. The form of city government adopted in this act is very much like the French type. Cities are divided into two classes, the municipality and the special municipality; the latter can only be established by the president on the recommendation of the minister of interior. As in the continent, central control of cities is in the form of rather strict administrative supervision. The municipality is supervised by the *Hsien* government, while the special municipality is under the supervision of the provincial authorities. The city council is elected by popular vote. The mayor is elected by the council, but his election must be concurred by the central authority. This code is quite sensible, but unfortunately it has never been put into practice.

NATIONALIST GOVERNMENT CODE OF 1928

After the Nationalist Revolution and the shift of national capital from Peking to Nanking, the Nationalist Government proclaimed a municipal code for the whole country on July 3, 1928. It begins by defining a city. Any urban district having a population of more than two hundred thousand may acquire the legal status of a municipality by special grant of the Nationalist Government on the recommendation of the provincial authority. Any municipality may acquire the title of special municipality by special grant of the central government on any one of the following grounds: (1) the national capital; (2) a population of over one million; (3) city of special importance. The special municipality is under the direct control of the Nationalist Government, while the municipality is supervised by the provincial government. With certain

limitations, the cities are assigned the following sources of revenue:

1. Land tax.
2. Land increment tax.
3. Tax on buildings.
4. Business tax.
5. License.
6. Harbor tax.
7. Advertisement tax.
8. Earnings of public property.
9. Earnings of public enterprises.
10. Other revenue by special grant.

Municipal loans cannot be contracted unless duly approved by the central government. The general appearance of this code is not quite democratic. The mayor is appointed by the supervising authority, so are the departmental heads. There are provisions for an advisory council to be sure, but its powers are quite negligible.

THE NEW MUNICIPAL ACT OF 1930

Training for local self-government was not given much attention in the code of 1928. The new act of 1930 is devised purposely to remedy this defect. It was prepared by the Legislative Yuen and was duly promulgated in June of this year. Under the new act, cities are classified as class one and class two cities and the title special municipality abolished. Each city is subdivided into the following self-governing units: *district*, *precinct*, *sub-precinct*, and *neighborhood*. Every group of five houses is called a neighborhood; every five neighborhoods, a sub-precinct; every twenty sub-precincts, a precinct; while a district is composed of ten precincts. All municipal functions are given by enumeration to the city government which consists of the mayor, the administrative board, and the advisory council. The mayor is appointed by the supervising authority. Under him, there are four departments: Social welfare, public

safety, finance, and public works. In case of necessity and with the concurrence of the higher authority, the following departments may also be established: Education, public health, land, public utilities, and harbor. Cities situated in the national capital or in provincial capitals cannot have a department of public safety, the functions of maintaining peace and order being left to the respective police organizations under central or provincial control. The administrative council is composed of the mayor, his adjoints, and the various department heads. The only popularly-elected body in the city government is the advisory council. Councilmen are elected by legitimate voters for a term of three years, while one-third of the members retire every year. The advisory council has two regular sessions each year. Special sessions may be called by the chairman of his own accord or by request of one-fifth of the members. Matters of importance must be first considered by the council before final action is taken. Probably the most interesting feature of the new act is the provision for the various self-governing units. Each unit is provided with a general assembly, a representative council and a supervisory council. In the districts and precincts, executive organs for handling strictly local affairs are also provided. These provisions prove to be a novelty in the history of Chinese municipal code making. They mark the effort of the Chinese people to make local self-government not only a name but also a fact.

MODERN CITY PLANNING IN CHINA

As soon as the Nationalist Government was established at Nanking, civic pride urged the responsible officials to "put Nanking on the map." Nanking is an old city, but it has every potentiality of becoming a beautiful capital

for a twentieth-century Republic. The first thing to do, therefore, was to begin comprehensive replanning. Old city planning methods do not fit in with a modern city. Two American experts, Goodrich and Murphy, were appointed as technical advisers to this gigantic undertaking. With the coöperation of a staff of Chinese and foreigners, the Nanking city planning commission submitted its proposals to the Nationalist Government after one year's thorough study. The plan drawn up has been received with favorable comments elsewhere. The expense required to carry out the plan is roughly estimated at 51,800,000 Chinese dollars (about 25,000,000 dollars, U. S. currency) within the first six years of reconstruction.¹ The Nanking plan was completed last December.

Early in the spring of 1930, an open competitive contest for a best Tientsin² plan was sponsored by the local government authority. This contest was entered by a number of Chinese and foreigners as well. The result of the contest was announced recently and the first prize was won by two Chinese working together.³ This plan, although hurriedly drawn up within a period of three months, is no less elaborate than the Nanking plan. The comprehensiveness of the plan can be seen through its chapter headings: (1) Fundamentals of Material Construction; (2) The Problem of Administrative Area; (3) Planning for Road System; (4) Pavement; (5) Standardized Pavement Specifications; (6) Street Planing; (7) Street Lighting and

¹ *City Plan for Nanking*, p. 180.

² Tientsin is the most prosperous city in North China, with a population of one million, and is ranked as one of the "Big Four."

³ The plan is drawn up by Ssu-cheng Liang in coöperation with the present author. It is supposed to be the first piece of modern city planning work done by Chinese.

Wiring; (8) Sewerage Construction and Garbage Disposal; (9) Hexagonal Planning; (10) Waterfront Improvements; (11) Public Buildings; (12) Park System; (13) Airport for Tientsin; (14) Regulation of Public Utilities; (15) Water Supply; (16) Trolleys; (17) Public Bus Lines; (18) Zoning Plan; (19) Zoning Ordinances for Tientsin; (20) City Planning Ordinances; Organization of City Planning Commission, Its Powers, Excess Condemnation; (21) Financial Planning; (22) Special Assessment; (23) Public Debt Policy; (24) Improvement of Present Tax System; (25) Conclusion.

TRAINING SCHOOL FOR MUNICIPAL OFFICERS

In recognition of the importance of special preparation for municipal service, Tientsin established in 1930 a Training School for Municipal Officers. The courses of study embrace comparative municipal institutions, various aspects of modern municipal administration, government accounting and reporting, bookkeeping, vital statistics, and related subjects. They are open only to the selected municipal employees and some of the representatives from local self-governing organs. The instruction is given by professors from the universities and experienced officers in the city government.

CONCLUSION

From the standpoint of material comfort, modern technique of administration, and spirit of local self-government, the Chinese cities of today are still not far from Macaulay's London or Penn's Philadelphia. The backwardness of the Chinese city compared with modern American and European cities is a fact which cannot be denied. Besides civil war, the chief cause, there are several other reasons which are responsible for the situation. First, the

modern city is a product of agricultural and industrial revolution, both of which are just beginning in China. Second, the modern democratic form of government is a new thing for the Chinese people. The training of the people to practice local self-government will require years of experience. However, to say the Chinese people are incapable of organizing a modern democratic state is quite absurd. As Professor A. N. Holcombe has rightly said: "The Chinese formerly possessed the requisite political capacity for successfully operating the institutions of the scholastic empire. They presumably still possess the capacity to operate with success the institutions of a 'five power' republic. Despite the quarrels of the militarists, therefore, the outlook for the rehabilitation of China, if one does not take too short a view of the political scene, is favorable."¹ Thirdly, the technique of modern municipal administration is lacking in China. Most of the men holding responsible positions in the city governments are still old-timers on the Chinese political stage. The technique of modern public administration they do not understand and they are not trying to understand. Naturally they cannot run the government on an economical and efficient basis. In the meantime, students who have just received their diplomas from Chinese or foreign universities cannot do the job successfully even if they had the chance. The reason is quite simple: foreign experiences cannot fit in exactly with local conditions. The organization of research institutions to inquire into Chinese municipal government problems and to evolve means for remedy is highly essential.

To recapitulate, the fundamental steps to improve Chinese municipal

¹ A. N. Holcombe: *The Chinese Revolution*, Harvard Press, 1930, p. 330.

institutions are three in number. First, stop civil war and encourage agricultural and industrial developments. Second, educate the public for local self-government. And lastly, organize research institutes for studying Chinese municipal government and administrative problems so as to devise the right means of remedy and to produce real and competent experts for Chinese municipal administration.

Some will say it is not at all timely to talk about improvement of Chinese

municipal institutions during the present civil war turmoil. In fact, this is just the right time to do so. American experience supports this position. Before and during the civil war period in the United States, very little attention was paid to the improvement of American municipal system. After the war, the government machinery could not keep pace with the increased municipal functions. The Chinese people appreciate this historical truth and are trying to grapple with the difficulties confronting them.

WHAT HOOVER DAM MEANS TO MUNICIPALITIES OF SOUTHERN CALIFORNIA

BY THOMAS F. FORD

Department of Water and Power, Los Angeles

Boulder Dam (now the Hoover Dam) is a public ownership project which must pay its way. Promise of rosy future for the Southwest.

ADVOCATES of municipal ownership registered one more triumph in the signing by President Hoover of the second deficiency bill, carrying \$10,660,000 for the beginning of work on the Boulder Dam, now Hoover Dam, project. For it is a fact, testified to in open meeting by Secretary of the Interior, Ray Lyman Wilbur, that had it not been for the financial stability and efficient standards of operation of the Bureau of Power and Light of Los Angeles, a city-owned electric utility, Congress would not have made the appropriation for the construction of the Boulder Dam on the Colorado River.

It is an indisputable fact that while for years Congress has been fully conversant with the needs of Southern California, and entirely familiar with the tremendous handicap under which

it suffered by reason of the rapid diminution of its water supplies, and also of the menace that each year the uncurbed Colorado River held, these considerations, important as they are, were not sufficiently potent to induce Congress to invest \$165,000,000 in the Boulder Dam project at this time, if ever.

EXAMPLE OF LOS ANGELES BUREAU OF POWER AND LIGHT

Lest there be some question as to the validity of this assertion, let me quote the carefully reasoned and unqualified statement of the secretary of the interior. This highly important utterance was made at the Biltmore Hotel, Los Angeles, July 29, at a get-together meeting of the representatives of all the chambers of commerce of Southern California, for the purpose of celebrat-

ing the population gains of that region as indicated by the 1930 census and also the beginning of work on the Boulder Dam project.

In telling his hearers of the difficult task which he, as secretary of the interior, faced in his efforts to harmonize the differences of the various interests, and of the difficulty of convincing Congress that the vast expenditure of funds, necessary for the carrying out of the project, would be returned to the Treasury with interest within the fifty-year period provided for in the Boulder Dam Act, he made the following significant statement:

"If you had not built up your municipal Bureau of Power and Light . . . the Boulder Dam appropriation would not have been passed. Congress did not have confidence in the city as to a contract running fifty years.

"Congress did have confidence in the Bureau, a going concern with sound resources, a surplus built up for emergencies, and substantial annual net profits." Continuing, the secretary paid a tribute to E. F. Scattergood, chief electrical engineer and general manager of the Bureau of Power and Light, and W. B. Mathews, for years special counsel for the Bureau, when he added: "You have to thank Mr. Scattergood and Mr. Mathews for what they have done with this municipal enterprise. When I first came into office as secretary of the interior, I know, they taught me a lesson concerning it which I have not forgotten."

Under the provisions of the Boulder Dam Act the United States Government will construct a dam at Black Canyon on the Colorado River, 580 feet in height. At the foot of this dam a power plant will be erected, equipped with turbines, generators and other necessary machinery, capable of pro-

ducing 650,000 horsepower of firm or continuous power.

The development of power in connection with Boulder Dam rests primarily on three important considerations:

First, the supplying of large blocks of cheap power for industrial purposes.

Second, for the lifting of the 1,500 second feet of water for domestic and irrigation purposes over the intervening mountain ranges and making it available on the Coastal Plain.

Third, the sale of this power is the only feasible means of financing this project and insuring the government of a return of its investment in the dam and the power plant.

THE DAM MUST PAY ITS WAY

The Boulder Dam Act requires that the secretary of the interior have, duly signed and in his hands, sound contracts, unquestioned as to their legality and enforceability, before work is started on the project. These contracts must, in addition to being sound, be of such a character as to insure, from the sale of power, sufficient revenue to repay the government, within a period of fifty years, its total investment in the project, together with all interest, all depreciation and all operating expenses.

For the purpose of meeting these requirements the secretary of the interior has fixed the price of firm power at 1.63 mills per kilowatt-hour.

The revenues derived on a basis of this rate of 1.63 mills per kilowatt-hour will, the engineers and accountants estimate, produce sufficient revenue, together with revenues from domestic water, to pay all operating charges and depreciation on the dam and power plant building and repay to the government within the period of fifty years its entire investment in the dam and power plant building with interest, including enough surplus, although not required by the Act, to pay all interest

and amortization charges on the \$25,000,000 allotted for flood control in the Act, and a yearly sum equal to \$750,000 to be paid to Arizona, and an annual allowance of 10 per cent of the total sum of these items for contingencies.

ALLOCATING THE POWER

Once the rate which the government was to demand for the power was fixed, the next step toward the beginning of the Boulder Dam project was the allocating of the power.

Early in March, 1930, the secretary of the interior allocated 36 per cent of the firm power to be developed at Boulder Dam to Arizona and Nevada and 64 per cent to California for re-allocation upon agreement between the interests involved.

On March 20, at a joint meeting of the Board of Water and Power Commissioners, the Metropolitan Water District and the Southern California Edison Company, California's share of the power from the dam was apportioned as follows:

The Metropolitan Water District.	36%
The City of Los Angeles.	13%
The smaller cities in the District.	6%
The Southern California Edison Company	9%
Total.	64%

This agreement was signed by the Metropolitan Water District, the Board of Water and Power Commissioners, and the Southern California Edison Company.

The resolution, which was joint in its effect as to the parties mentioned above, carried a recommendation to the secretary of the interior to the effect that the Metropolitan Water District be given first call on all unused firm power and all unused secondary power up to their total requirements for pumping into and in the aqueduct; that any unused power of the smaller municipalities be allocated to Los

Angeles, and that any remaining unused firm power or unused secondary power be divided on a basis of one-half to the city of Los Angeles and one-half to the Southern California Edison Company.

VAST DEVELOPMENT PROMISED

Boulder Dam, with the vast volume of electrical energy that it promises to release, will cause such an era of development in Los Angeles and the entire Coastal Plain as has never before been witnessed.

Careful studies, covering every phase of the subject, made by the Bureau of Power and Light of Los Angeles, reveal that the release of power from Boulder Dam to the Metropolitan industrial district will bring about an increase in the volume of manufacturing alone amounting to a sum in excess of \$2,000,000,000, while the increase in the assessed valuation of property will mount to the staggering sum of \$8,000,000,000.

In a semi-arid region like the Southwest, it is readily seen that water and power are interdependent and inseparable. This interdependence is brought into bold relief when it is realized that the whole structure of the Boulder Dam project is absolutely dependent on power. Power from the dam pays the whole cost, not only of the dam itself, but of the plant and machinery for its development and of the carrying charges for the storing of the water that is to achieve flood control. It is to the power production at the dam that the United States Government looks for reimbursement for its investment of the \$165,000,000. It must further be remembered that were it not for the low rate at which this power can be produced, the cost of lifting the Colorado River water over the intervening mountain ranges would be too great to make the project feasible. It is, therefore, evident that power is as

important as water, and must, if the benefits which the Boulder Dam project offers are to be realized, be given the same measure of effective support.

The low-priced power that will be available from Boulder Dam will be the magnet that will attract the nation's great industrial institutions to the Coast. They fully realize that cheap power will enable them to manufacture a great volume of goods for the Oriental market. With this market as the prize, and with low rates and an abundance of power, with the cream of the nation's labor market to draw upon, industry will expand, payrolls will increase, population will come in greater volume, realty values will enhance and general prosperity will once more become not the hope, but the reality.

The consummation of this major economic undertaking performs three distinctive services: First, it insures to the arid portions of California and Arizona a plentiful supply of water for domestic and irrigation purposes for

generations. Second, it forever removes the grim menace, that has hung like the sword of Damocles over the heads of thousands of people with millions invested in the Palos Verde and Imperial Valleys. Third, it creates a gigantic block of cheap hydro-electric power that will stabilize the present industries of the Southwest and insure sufficient power for the future to meet the needs of this most rapidly developing section of the United States.

These services are of incalculable value. They actually mean an era of development that will add billions in values to the region affected. Thousands of people from all over the nation are yearly settling in the Southwest.

It will thus be seen that in signing the second deficiency bill, appropriating the first installment of money for the beginning of work on Boulder Dam, thus insuring Southern California a plentiful supply of water and power, President Hoover, in effect, granted to the whole Southwest a new charter of economic progress.

1930 INDEX

The Index for 1930 to the NATIONAL MUNICIPAL REVIEW will be distributed to subscribers with the January issue.

COMPARATIVE TAX RATES OF 185 CITIES, 1930

BY C. E. RIGHTOR

Detroit Bureau of Governmental Research

Mr. Rightor presents his annual comparison of municipal tax rates.

THE following table presents in condensed form a statement of the tax rates of 185 cities having over 30,000 population in the United States and Canada. This is the eighth tabulation of its kind, and it is believed that those who may refer to it will need but a brief explanation of the table.

"What is the tax rate of my city?" This question is often asked, and the attempt is made herein to answer it, in as concise and informing a manner as possible. Public officials, economists, manufacturers, students—all seek the answer, and too few realize the complexities which make difficult a truly informative answer. The objective of this compilation has remained unchanged, and it attempts to portray the total tax rate per \$1,000 assessed valuation by purposes upon general property as levied in 1930. Within the compass of a single line of data, certain refinements must be passed, and reference be made to *Financial Statistics of Cities*, compiled annually by the bureau of the census, or to the local reports of the city and county officials.

The cities are listed in the order of population by the five census groups and according to the latest available figures of the 1930 census, and the Canadian cities are also according to the latest estimates. The census resulted in a considerable rearrangement of cities, as well as the addition of a number of cities in the 30,000 to 50,000 group.

The total assessed valuation is next reported, with the respective percentages of realty and personalty.

It is deemed of interest to know the date that the city's fiscal year begins and also the tax collection period. Collections vary from that at a single date to three or four collections spread throughout the year; and not infrequently the collection for school, county or state purposes is at a different date from that reported for city collection.

The tax rates per \$1,000 of assessed valuation then follow, reported separately, for city, school, county and state purposes and the total.

"ADJUSTED" AND "READJUSTED" TAX RATES

The total rate should represent the total of all tax bills for all purposes upon a parcel of property assessed at \$1,000. The legal basis of such assessment varies, however, and to obtain a total rate which will be fairly comparable with the rates of other cities, it is necessary to adjust all rates to an assumed legal basis of assessment of 100 per cent of full cash value. Such adjusted rate is reported in the next column, entitled "Adjusted tax rate."

Finally, the last two columns contain an estimate of the percentage of true cash value which is actually applied by assessing officials, and the resultant effect upon the tax rate, which is reported in the column "Readjusted tax rate." It is necessary to emphasize that the figures in all except the last two columns are from the official record, whereas the column "Estimated ratio of assessed value to legal basis" is merely an estimate—

although it is the best estimate available—and that the readjusted tax rate is an attempt to translate the official tax rate into a figure reflecting the comparable tax burden of each city.

A brief explanation is appropriate as to why the question "What is the city's tax rate?" cannot be answered in a summary tabulation. The table reports a single set of rates for each city, yet in some states—as Florida, Pennsylvania, California, Missouri, etc.—there are two assessing units for a city, and rates by purposes may be upon varying assessing bases. Again, classification of property, with separate rates by classes—as in Philadelphia, Baltimore, Washington, the cities of Iowa and Minnesota, etc.—and the graded tax principle obtaining in Pittsburgh and Scranton and several Canadian cities, require that the reported rates be carefully analyzed. Several cities have a single rate, and the rates apportioned to purposes must be more or less arbitrarily determined—as in New York, Atlanta, Norfolk and Chattanooga.

New York, Chicago and Minneapolis, as examples, have different rates for the boroughs, districts or wards. Even the casually informed will recognize that with the diversity of distribution of public services among the units of government, there is a consequent disparity in rates by purposes. It is equally true that the quantity and quality of governmental functions will result in a range of such itemized rates. The fiscal year and the date of levy and collection may vary, whereas the table would indicate the tax burden as actually collectible during 1930, provided the period of collection is prior to September 1.

PER CAPITA TABLES MISLEADING

It has been suggested that the table might well add a column showing the

per capita tax of each city. The foregoing factors, however, render this practically impossible. The table includes tax rates for all units of government, and in most cases, therefore, several budgets for each city. The effective budget of today involves so much more than general property taxes—to which the table is limited—that only a tabulation of per capita expenditures by subdivisions of government, or by functions, would prove informative, and of course would be invaluable.

With all of these variable factors, the question may arise, of what value is the tabulation? It remains true, however, that with so many "regular" cities, general conclusions may be drawn from the table. Recognizing that, according to the more complete tabulation of the census bureau, approximately two-thirds of all taxes are from the general property tax, the compilation is at least a weathervane, indicating the trend of such taxes. Other than this, its value must be restricted largely to a comparison of cities similarly circumstanced as to population and taxing methods.

AVERAGES AND RANGES

The uniform 100 per cent tax rate column—"Adjusted tax rate"—discloses a range in the total rate from \$52.05 per \$1,000 assessed value for Long Beach to \$18.00 for Lancaster. For the Canadian cities the range is from \$40.50 for Victoria to \$23.20 for Regina. This column shows an average of the rates for all cities of \$33.93. The average rate for 235 cities reporting in 1929 was \$33.51 (revised computation). The increase of 42 cents would indicate, therefore—ignoring the factor of assessing standards—a continuing tendency toward increasing the burden upon property for tax purposes, a trend which the tabulation has

indicated for the past several years. A further analysis was made of 154 cities reporting in both 1929 and 1930, with the finding that the average increase in adjusted tax rate was 56 cents.

As already indicated, the relative tax burden—as opposed to the tax rate—requires that consideration be given to assessing standards. The tax rate is the resultant of applying the assessed valuation to the tax budget, and alone does not indicate the tax burden because an increase might mean only that the valuation was reduced. To take cognizance of the varying degrees of application of the legal basis of assessing, and more accurately measure the actual tax burden upon property, the adjusted tax rates have been revised by applying the estimated ratio of assessed to true value.

In 185 cities, it is found that the range in rates is from \$40.69 for Sacramento to \$12.50 for Roanoke. For the Canadian cities, similarly, the range is from \$30.28 for Edmonton to \$21.00 for Ottawa. The average for all cities is \$24.71. This compares with \$23.95 (revised computation) in 1929, the average for 235 cities. The increase of 76 cents in the average for the year indicates that the tax burden upon property is following the same upward direction as the tax rate.

An analysis was made also of the readjusted rate for the 154 cities comparable 1930 with 1929. For this smaller number of cities, the average rates were \$24.26 in 1929 and \$24.31 in 1930, or an increase of 5 cents. Thus, the tendency of the tax burden to increase is found to be much more moderate than for the whole list of cities reporting in each year. The disparity between 76 cents in one case and 5 cents in the other can be ac-

counted for only in the freedom of ratios reported by a large number of cities.

The manifestations of growing citizen alarm in higher taxes, which seem in direct proportion with the mounting tax burden, lead to the inquiry as to whether a tax burden of 2.5 per cent of capital value is possibly a maximum effective levy. If so, the day of relief for real estate from additional taxation seems near at hand.

That cities are giving some thought to the assessment ratio reported is evidenced by the fact that, of the 154 comparable cities, 34 reported an increase, 28 reported a reduction, and 92 no change in the ratio of assessed to true value. Ultimately, with definite standards available to each city, it is hoped that the ratio will be so accurate that the resulting readjusted tax rate will be a reliable measuring stick.

The 1930 census reports 309 cities of the United States having a population over 30,000, with a total population of 47,570,646, or 38.7 per cent of the total for the nation. In 1920, there were 247 cities, with 36,654,364, or 34.6 per cent of the total. The growth of the cities over 30,000 population was 29.7 per cent during the decade, as compared with 16.1 per cent for the nation as a whole.

Questionnaires were sent to all cities over 30,000 population in the United States and Canada, as usual. Failure to reply by a majority of the cities in Group V, 30,000 to 50,000, indicates an absence of interest in the tax rates in that group, so it is probable that they will be omitted in subsequent compilations. The success of the compilation is due wholly to voluntary coöperation of those public officials and citizen agencies who have responded.

COMPARATIVE TAX RATES OF 185 CITIES OVER 30,000 FOR 1930—Continued

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per \$1,000 of assessed valuation							Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total							
Group III Population 100,000 to 500,000																		
27. Houston, Texas.....	292,349	(Not reporting)	80	20	Jan. 1	{ Dec. June Dec. 20 Jan. 1	\$11.75	\$9.60	\$5.20	\$.45	\$27.00	100	\$27.00	80	\$21.60	27		
28. Toledo, Ohio.....	290,803	\$590,000,000	77	23	Jan. 1	{ Dec. 20 June 20 Jan. 1	8.38	7.00	7.17	.45	23.00	100	23.00	80	18.40	28		
29. Columbus, Ohio ^a	289,056	609,481,420	69	31	Jan. 1	{ Jan. 1	10.47	13.80	4.37	3.66	32.30	100	32.30	85	27.45	29		
30. Denver, Colo.....	287,644	458,290,360	82	18	Jan. 1	{ Jan. 1	33.99	16.78	14.95	6.38	72.10	38	27.40	80	21.92	30		
31. Oakland, Calif.....	284,213	(Not reporting)	81	19	Sept. 1	{ Oct. 1	11.50	6.50	11.50	6.50	36.00	60	21.60	70	15.12	31		
32. St. Paul, Minn. ^s	271,418	183,228,483	76	24	June 1	{ Dec. 20 Apr. 1 June 20	19.50	8.70	7.20	6.90	42.30	100	42.30	75	31.72	32		
33. Dallas, Texas.....	260,397	(Not reporting)	88	12	Jan. 1	{ Jan. 1	11.24	12.58	4.03	.45	28.30	100	28.30	65	18.40	33		
34. Birmingham, Ala.....	259,678	231,369,850	61	39	Oct. 1, '29	{ July 1 Oct. 1, '29	16.00	6.50	9.80	2.00	34.30	100	34.30	75	25.72	34		
35. San Antonio, Texas.....	254,562	234,217,750	70	30	Jan. 1	{ May 1 May 1	13.98	8.23*	1.20	.95	23.50	100	23.50	75	17.62	35		
36. Akron, Ohio.....	253,653	422,099,470	71	29	Jan. 1	{ Dec. 1 June 1 Oct. 10	27.55	..	4.20	2.40	31.95	100	31.95	70	22.36	36		
37. Memphis, Tenn.....	253,136	302,176,483	88	12	Jan. 1	{ Dec. 1 June 1 Oct. 10	10.14	10.75	4.06	.45	25.40	100	25.40	80	20.32	37		
38. Providence, R. I. ¹⁴	252,386	684,375,806	61	39	Oct. 1, '29	{ Oct. 1 Jan. 1 June 1	18.51	7.74	1.33	.82	28.40	100	28.40	86	24.42	38		
39. Omaha, Nebr.....	252,386	330,376,217	70	30	Jan. 1	{ Jan. 1 June 1 Nov. 1	17.08	19.51	6.61	3.50	46.70	100	46.70	45	21.02	39		
40. Syracuse, N. Y. ¹⁵	214,175	386,579,399	100	..	Jan. 1	{ Dec. 1 June 1 Nov. 1	16.00	7.50	..	..	23.50	100	23.50	67	15.67	40		
41. Dayton, Ohio ¹⁶	207,007	200,225	76	24	Jan. 1	{ July 1 April 1	12.96	13.33	2.81	3.84	32.94	100	32.94	80	26.35	41		
42. Worcester, Mass.....	195,837	247,502,250	89	11	Dec. 1	{ July 1 Mar. 1 Sept. 1	11.45	11.76	.42	.58	24.21	100	24.21	80	19.37	42		
43. Oklahoma City, Okla.....	185,383	151,062,990	85	15	July 1	{ Mar. 1 Sept. 1 Oct. 1	13.00	10.00	.33	.67	24.00	100	24.00	85	20.40	43		
44. Richmond, Va. ¹⁷	182,833	271,820,500	92	8	Feb. 1	{ Oct. 1 July 1 Oct.	18.50	10.00	8.80	6.90	44.20	100	44.20	55	24.31	44		
45. Youngstown, Ohio.....	170,004	(Not reporting)	77	23	April 1	{ Oct. Feb.	14.80	16.20	6.46	4.77	42.23	100	42.23	80	33.78	45		
46. Grand Rapids, Mich.....	168,650	274,678,717	86	14	April 1	{ Aug. 1 Nov. 1 Nov. 1	18.50	3.50	7.50	2.00	31.50	100	31.50	75	23.62	46		
47. Hartford, Conn.....	163,849	380,650,399	86	14	Jan. 1	{ Nov. 1 Nov. 1	15.60	9.15*	1.50	.95	27.20	100	27.20	100	27.20	47		
48. New Haven, Conn.....	162,650	330,201,879	86	14	Jan. 1	{ Nov. 1	21.90	13.20	18.10	..	53.20	100	53.20	40	21.28	48		
49. Fort Worth, Texas.....	160,892	180,384,107	75	25	Oct. 1	{ Feb. 10	17.65	21.00	11.50	..	50.15	100	50.15	55	25.08	49		
50. Flint, Mich.....	156,422	225,371,470	78	22	July 1	{ Oct. Jan.	16.30	18.50	17.25	..	52.05	100	52.05	50	26.02	50		
51. Nashville, Tenn.....	153,153	189,895,044	75	25	Jan. 1	{ Oct. Jan.	16.30	18.50	17.25	..	52.05	100	52.05	50	26.02	51		
52. Springfield, Mass.....	149,861	309,470,550	91	9	Dec. 1	{ Oct. Jan.	16.30	18.50	17.25	..	52.05	100	52.05	50	26.02	52		
53. San Diego, Calif.....	147,897	164,431,976	93	7	July 1	{ Oct. Jan.	16.30	18.50	17.25	..	52.05	100	52.05	50	26.02	53		
54. Bridgeport, Conn.....	147,206	(Not reporting)	100	..	Jan. 1	{ Oct. Jan.	16.30	18.50	17.25	..	52.05	100	52.05	50	26.02	54		
55. Scranton, Pa. ¹⁸	143,428	127,179,905	83	17	July 1	{ Oct. Jan.	16.30	18.50	17.25	..	52.05	100	52.05	50	26.02	55		
56. Des Moines, Ia.....	142,469	(Not reporting)	83	17	July 1	{ Oct. Jan.	16.30	18.50	17.25	..	52.05	100	52.05	50	26.02	56		
57. Long Beach, Calif.....	141,628	212,056,255	83	17	July 1	{ Oct. Jan.	16.30	18.50	17.25	..	52.05	100	52.05	50	26.02	57		
58. Tulsa, Okla.....	141,281	(Not reporting)	75	25	Jan. 1	{ Oct. Jan.	16.30	18.50	17.25	..	52.05	100	52.05	50	26.02	58		

COMPARATIVE TAX RATES OF 185 CITIES OVER \$0,000 FOR 1930—Continued

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per \$1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total					
Group III—Continued Population 100,000 to 300,000																
59. Salt Lake City, Utah.....	140,184	\$185,811,911	72	28	Jan. 1	Sept. 30 { June 1 Dec. 1	\$11.70	20.72	\$10.50	\$4.90	\$7.30	\$34.40	100	\$34.40	\$27.52	59
60. Paterson, N. J.....	138,267	211,388,336	90	10	Jan. 1	{ July 1 Nov. 1	28.50	23.72	.....	5.87	.....	28.50	100	28.50	16.53	60
61. Yonkers, N. Y.....	135,123	(Not reporting)	91	9	Jan. 1	{ July 1 Nov. 1	28.50	23.72	.....	5.87	.....	28.50	100	28.50	16.53	61
62. Jacksonville, Fla.....	129,869	(Not reporting)	80	20	Jan. 1	Nov. 1	13.81	18.60	16.00	5.30	2.19	57.30	100	37.30	22.38	62
63. Norfolk, Va. ^{1a}	128,968	179,084,037	91	9	Jan. 1	Oct. 1	13.81	18.60	13.20	2.00	2.00	33.80	100	33.80	22.36	63
64. Albany, N. Y.....	127,358	225,204,195	100	..	Jan. 1	Feb. 3	22.70	14.40	13.83	11.27	62.20	62.20	50	31.10	26.74	64
65. Trenton, N. J.....	122,610	(Not reporting)	75	25	Jan. 1	May 1	36.51	.....	7.00	.....	38.80	38.80	100	38.80	28.32	65
66. Kansas City, Kan.....	122,000	138,042,897	80	20	Jan. 1	Oct. 1	13.20	14.00	14.00	7.00	.....	38.80	100	38.80	28.32	66
67. Chattanooga, Tenn. ^{1a}	119,539	136,971,037	88	12	Oct. 1	Oct. 1	36.51	.....	1.27	1.02	38.80	38.80	100	38.80	28.32	67
68. Camden, N. J.....	117,172	(Not reporting)	75	25	Jan. 1	Feb. 3	22.70	14.40	13.83	11.27	62.20	62.20	50	31.10	26.74	68
69. Spokane, Wash.....	116,010	86,978,625	75	25	Jan. 1	May 1	36.51	.....	7.00	.....	38.80	38.80	100	38.80	28.32	69
70. Erie, Pa.....	115,912	144,896,531	100	..	Jan. 1	Oct. 1	36.51	.....	1.27	1.02	38.80	38.80	100	38.80	28.32	70
71. Fall River, Mass. ^{1a}	115,301	149,014,800	76	24	Jan. 1	{ June 1 Dec. 1	14.13	9.59	5.99	4.29	34.00	34.00	100	34.00	34.00	71
72. Fort Wayne, Ind.....	114,946	(Not reporting)	89	11	Jan. 1	{ June 1 Dec. 1	14.13	9.59	5.99	4.29	34.00	34.00	100	34.00	34.00	72
73. Elizabeth, N. J.....	114,557	166,011,057	89	11	Jan. 1	{ June 1 Dec. 1	14.13	9.59	5.99	4.29	34.00	34.00	100	34.00	34.00	73
74. Cambridge, Mass.....	113,650	(Not reporting)	70	30	July 1	Nov. 1	10.38	18.90	8.68	4.22	2.00	35.50	100	35.50	23.67	74
75. New Bedford, Mass.....	112,836	(Not reporting)	70	30	July 1	Nov. 1	10.38	18.90	8.68	4.22	2.00	35.50	100	35.50	23.67	75
76. Wichita, Kans.....	111,039	150,604,235	97	3	July 1	Nov. 1	20.49	8.68	8.68	4.53	3.17	36.87	100	36.87	18.44	76
77. Miami, Fla. ^{1a}	110,514	167,519,892	97	3	July 1	Nov. 1	20.49	8.68	8.68	4.53	3.17	36.87	100	36.87	18.44	77
78. Reading, Pa.....	110,289	(Not reporting)	100	..	July 1	July 1	15.80	2.20	2.20	8.00	.....	28.00	100	28.00	20.80	78
79. Tacoma, Wash.....	108,885	151,476,250	89	11	Oct. 1	July 10	16.50	4.50	4.50	10.50	2.00	33.50	100	33.50	26.80	79
80. Wilmington, Del. ^{2a}	106,632	157,012,720	89	11	Jan. 1	{ Dec. 20 Mar. 1	6.63	10.35	10.35	3.52	.40	20.90	100	20.90	20.90	80
81. Knoxville, Tenn.....	105,797	242,989,010	67	33	Jan. 1	Mar. 1	-20.20	14.65	3.85	3.90	42.60	42.60	100	42.60	17.04	81
82. Canton, Ohio.....	105,524	242,989,010	67	33	Jan. 1	Mar. 1	-20.20	14.65	3.85	3.90	42.60	42.60	100	42.60	17.04	82
83. Peoria, Ill. ^{2a}	104,788	92,080,759	75	25	Jan. 1	{ May Nov.	14.10	10.50	4.10	2.90	31.60	31.60	100	31.60	31.60	83
84. St. Paul, Minn.....	104,179	(Not reporting)	75	25	Jan. 1	{ May Nov.	14.10	10.50	4.10	2.90	31.60	31.60	100	31.60	31.60	84
85. Somerville, Mass.....	103,604	(Not reporting)	70	30	Jan. 1	{ May Nov.	14.10	10.50	4.10	2.90	31.60	31.60	100	31.60	31.60	85
86. Evansville, Ind.....	103,151	138,270,090	70	30	Jan. 1	{ May Nov.	14.10	10.50	4.10	2.90	31.60	31.60	100	31.60	31.60	86
87. Utica, N. Y.....	102,633	(Not reporting)	88	12	Jan. 1	Nov. 1	15.39	9.01	1.67	1.93	25.00	25.00	100	25.00	25.00	87
88. Lynn, Mass.....	102,327	140,806,645	88	12	Jan. 1	Nov. 1	15.39	9.01	1.67	1.93	25.00	25.00	100	25.00	25.00	88
89. El Paso, Texas.....	101,975	(Not reporting)	77	23	Jan. 1	Jan. 1	27.74	32.04	12.94	6.38	79.10	79.10	38	30.06	24.65	89
90. Duluth, Minn. ^{1a}	101,417	80,740,343	91	9	June 1	{ May 1 Oct. 1	17.50	4.40	4.40	5.20	2.80	29.90	100	29.90	14.35	90
91. Tampa, Fla. ^{1a}	101,334	261,489,892	91	9	June 1	{ May 1 Oct. 1	28.72	12.16	.45	.59	41.92	41.92	100	41.92	33.53	91
92. Waterbury, Conn. ^{2a}	101,025	170,214,073	76	24	Jan. 1	{ May 1 Nov. 1	9.80	15.00	4.40	2.30	31.50	31.50	100	31.50	23.62	92
93. Gary, Ind.....	100,424	173,197,575	74	26	Jan. 1	{ May 1 Nov. 1	9.80	15.00	4.40	2.30	31.50	31.50	100	31.50	23.62	93
94. Lowell, Mass.....	100,300	130,226,530	86	14	Jan. 1	Oct. 1	19.77	7.20	1.39	1.24	29.60	29.60	100	29.60	29.60	94

COMPARATIVE TAX RATES OF 185 CITIES OVER 30,000 FOR 1930—Continued

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per \$1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted	No.
			Realty	Personalty			City	School	County	State	Total					
Group IV.—Continued Population 50,000 to 100,000																
132. Racine, Wis.	67,515	(Not reporting)			Jan. 1, '28	July 1, '30	\$20.70	\$22.50	\$5.60	\$3.00	\$51.80	100	\$51.80	40	\$20.72	132
133. Jonestown, Pa.	66,983	(Not reporting)			Jan. 1	{ June 1 Dec. 1	15.82	4.22	4.43	4.37	28.84	100	28.84	90	25.95	133
134. Montgomery, Ala.	66,075	(Not reporting)	94	6												134
135. Chicago, Ill. ^a	65,776	\$58,935,298	96	4												135
136. Atlantic City, N. J.	65,748	317,169,258			Jan. 1	July 1	17.88	15.23	6.73	5.29	45.13	100	45.13	60	27.17	136
137. Newton, Mass.	65,295	(Not reporting)			Jan. 1	{ Dec. 20 June 20	15.04	15.75	4.28	2.03	37.10	100	37.10	70	25.97	137
138. Covington, Ky.	65,247	(Not reporting)			Dec. 1	Oct. 15	22.15	9.14	1.37	.94	33.60	100	33.60	80	26.88	138
139. Pontiac, Mich.	64,897	104,938,719			Jan. 1	{ Jan. 1 Dec. 1	19.10	28.00	4.60	3.00	54.70	100	54.70	37	20.24	139
140. Hammond, Ind.	64,523	(Not reporting)	80	20	Jan. 1	{ Dec. 1 Oct. 1	20.42	11.73	6.25	4.70	43.10	100	43.10	70	30.17	140
141. Topeka, Kans.	64,005	88,998,895	66	34	Jan. 1	{ Oct. 20 May	12.00	21.50	9.80	....	43.30	100	43.30	50	21.65	141
142. Oak Park, Ill.	63,819	(Not reporting)			Jan. 1	{ May Nov.	15.15	15.35	7.00	2.90	40.40	100	40.40	75	30.30	142
143. Brockton, Mass.	63,695	82,146,075	83	17	Dec. 1	{ May Oct. 15	65.00	16.25	25.00	....	106.25	42	44.62	71	31.68	143
144. Evanston, Ill. ²⁰	63,339	83,898,698	89	11	Jan. 1	{ Oct. 15 Nov. 1	9.10	10.80	5.30	1.90	27.10	100	27.10	60	16.26	144
145. Passaic, N. J.	63,108	100,582,351	84	16	Jan. 1	{ Jan. July	12.08	11.60	3.93	.19	27.80	100	27.80	85	23.63	145
146. Glendale, Calif.	62,607	83,257,274	92	8	July 1	{ July Sept. 1	13.50	22.16	7.83	4.50	47.99	100	47.99	55	26.39	146
147. Terre Haute, Ind.	62,543	77,566,520	66	34	Jan. 1	{ Sept. 1 April	5.00	10.00	3.00	....	18.00	100	18.00	80	14.40	147
148. Charleston, S. C. ²⁰	62,419	23,173,181	73	27	Jan. 1	{ April July	20.00	12.55	8.60	5.00	46.15	100	46.15	50	23.07	148
149. Wheeling, W. Va.	61,752	98,936,548	74	26	July 1	{ Oct. 1 Jan.	11.50	11.00	4.33	....	26.83	100	26.83	70	18.78	149
150. Mount Vernon, N. Y.	60,869	160,939,665	100	..	Jan. 1	{ Jan. July	6.70	10.15	5.52	1.13	23.50	100	23.50	90	21.15	150
151. Dayton, Ia.	60,728	86,791,640	88	12	April 1	{ Sept. 1 Jan. 1										151
152. Lancaster, Pa.	60,596	108,788,160	100	..	Jan. 1	{ Jan. April										152
153. Charleston, W. Va.	60,411	(Not reporting)														153
154. Augusta, Ga.	60,204	54,346,000	70	30	Jan. 1	{ April July										154
155. Medford, Mass.	59,700	(Not reporting)				{ Oct. 1 Jan. 1										155
156. Chester, Pa.	59,663	74,909,440	100	..	Jan. 6	{ Mar. 1 Jan. 1										156
157. Union City, N. J.	58,963	(Not reporting)														157
158. Malden, Mass.	58,588	(Not reporting)														158
159. Madison, Wis.	58,143	147,448,704	85	15	Jan. 1	{ Jan. 1 Sept. 1										159
160. Bethlehem, Pa.	57,815	(Not reporting)														160
161. San Jose, Calif.	57,773	(Not reporting)														161
162. Decatur, Ill.	57,547	(Not reporting)														162
163. Springfield, Mo.	57,511	(Not reporting)														163
164. Beaumont, Texas.	57,507	44,795,600	75	25	July 1	{ Sept. 1 June 1	16.20	15.80	4.20	1.20	37.40	100	37.40	70	26.18	164
165. Irvington, N. J.	56,745	74,922,478	92	8	Jan. 1	{ Dec. 1 Jan. 1	16.01	10.12	5.68	4.38	36.19	100	36.19	100	36.19	165

COMPARATIVE TAX RATES OF 185 CITIES OVER 30,000 FOR 1930—Continued

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per \$1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total					
Group IV—Continued Population 50,000 to 100,000																
166. Holyoke, Mass.....	56,555	(Not reporting)	92	8	Jan. 1	{ June 1 Dec. 1 July 15 Aug. 20 }	\$24.84	\$14.17	\$7.99	\$1.66	\$48.66	100	\$48.66	75	\$36.49	166
167. Hoboken, N. J.....	56,523	\$100,794,969	71	29	July 1	{ Aug. 20 }	15.40	9.50	3.79	3.16	31.85	100	31.85	100	31.85	167
168. Hamtramck, Mich.....	56,283	116,944,158	98	2	Jan. 6	Mar. 15	9.50	16.00	10.00	....	35.50	100	35.50	50	17.75	168
169. Cedar Rapids, Ia.....	55,078	(Not reporting)	80	20	Jan. 1	July 1	9.85	10.40	7.83	4.05	32.13	100	32.13	75	24.10	169
170. York, Pa.....	55,237	56,851,010	80	20	Jan. 1	July 1	9.85	10.40	7.83	4.05	32.13	100	32.13	75	24.10	170
171. Jackson, Mich.....	54,870	90,827,060	80	20	Jan. 1	July 1	9.85	10.40	7.83	4.05	32.13	100	32.13	75	24.10	171
172. East Chicago, Ind.....	54,660	(Not reporting)	80	20	Jan. 1	July 1	9.85	10.40	7.83	4.05	32.13	100	32.13	75	24.10	172
173. McKeesport, Pa.....	54,631	(Not reporting)	80	20	Jan. 1	July 1	9.85	10.40	7.83	4.05	32.13	100	32.13	75	24.10	173
174. Kalamazoo, Mich.....	54,388	(Not reporting)	80	20	Jan. 1	July 1	9.85	10.40	7.83	4.05	32.13	100	32.13	75	24.10	174
175. New Rochelle, N. Y.....	54,055	192,774,075	100	..	Jan. 1	{ April 1 Sept. 1 }	14.79	7.89	4.05	.17	26.90	100	26.90	100	26.90	175
176. Macon, Ga.....	53,866	(Not reporting)	75	25	May 31	Sept. 1	9.30	3.50	9.90	....	22.70	100	22.70	75	17.02	176
177. Galveston, Texas.....	53,427	(Not reporting)	79	21	Jan. 1	Jan. 1	16.50	6.00	8.50	6.80	37.80	100	37.80	67	25.20	177
178. Greensboro, N. C.....	53,422	107,000,000	76	24	July 1	July 15	11.40	3.73	3.73	3.15	28.68	100	28.68	80	22.94	178
179. Austin, Texas.....	53,118	50,737,919	76	24	Oct. 1	Oct. 1	17.90	6.50	9.70	6.90	41.00	100	41.00	75	30.75	179
180. Highland Park, Mich.....	52,883	132,744,600	85	15	July 1	{ Oct. Jan. }	23.33	15.60	19.50	....	58.43	100	58.43	50	29.21	180
181. Waco, Texas.....	52,825	62,184,700	73	27	Jan. 1	{ Dec. June }	8.63	8.70	3.47	.45	21.25	100	21.25	100	21.25	181
182. Fresno, Calif.....	52,558	50,233,450	69	31	June 1	{ June Oct. 1 Jan. 1 }	11.80	8.65	4.85	....	25.30	100	25.30	75	18.97	182
183. Hamilton, Ohio.....	52,108	98,687,630	81	19	Jan. 1	{ Oct. 1 Jan. 1 }	10.58	9.66	3.62	5.14	29.00	100	29.00	58	16.82	183
184. Durham, N. C.....	52,026	81,787,980	80	20	Sept. 1	{ Dec. 1 Jan. 1 }	14.00	4.60	12.00	....	30.60	100	30.60	80	24.48	184
185. Kenosha, Wis.....	50,242	78,022,880	86	14	Jan. 1	{ Dec. Jan. 1 }	6.61	11.45	4.30	.45	22.90	100	22.90	80	18.32	185
186. Columbia, S. C.....	50,195	(Not reporting)	80	20	Sept. 1	{ Dec. Jan. 1 }	6.61	11.45	4.30	.45	22.90	100	22.90	80	18.32	186
187. Asheville, N. C.....	50,167	116,500,000	86	14	Jan. 1	{ Dec. Jan. 1 }	6.61	11.45	4.30	.45	22.90	100	22.90	80	18.32	187
188. Cleveland Heights, O.....	50,123	169,621,780	86	14	Jan. 1	{ Dec. Jan. 1 }	6.61	11.45	4.30	.45	22.90	100	22.90	80	18.32	188
189. Pueblo, Colo.....	50,102	(Not reporting)	86	14	Jan. 1	{ Dec. Jan. 1 }	6.61	11.45	4.30	.45	22.90	100	22.90	80	18.32	189
190. Port Arthur, Texas.....	50,067	(Not reporting)	86	14	Jan. 1	{ Dec. Jan. 1 }	6.61	11.45	4.30	.45	22.90	100	22.90	80	18.32	190
191. Dearborn, Mich.....	50,060	(Not reporting)	86	14	Jan. 1	{ Dec. Jan. 1 }	6.61	11.45	4.30	.45	22.90	100	22.90	80	18.32	191
Group V Population 30,000 to 50,000																
192. Pittsfield, Mass.....	49,675	\$59,165,770	89	11	Jan. 1	April 1	\$20.55	\$7.40	\$2.78	\$1.27	\$32.00	100	\$32.00	65	\$20.80	192
193. Woonsocket, R. I.....	49,585	(Not reporting)	95	5	Jan. 1	Mar. 1	12.00	16.00	9.00	....	37.00	100	37.00	67	24.67	193
194. New Castle, Pa.....	48,705	67,757,660	88	12	Jan. 1	Sept. 15, '29	19.97	8.02	1.42	.99	30.40	100	30.40	100	30.40	194
195. Haverhill, Mass.....	48,687	63,509,675	88	12	Jan. 1	Sept. 15, '29	19.97	8.02	1.42	.99	30.40	100	30.40	100	30.40	195
196. Everett, Mass.....	48,298	(Not reporting)	88	12	Jan. 1	Sept. 15, '29	19.97	8.02	1.42	.99	30.40	100	30.40	100	30.40	196
197. Stockton, Calif.....	47,951	(Not reporting)	88	12	Jan. 1	Sept. 15, '29	19.97	8.02	1.42	.99	30.40	100	30.40	100	30.40	197

COMPARATIVE TAX RATES OF 185 CITIES OVER 30,000 FOR 1930—Continued

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per \$1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total					
Group V.—Continued Population 30,000 to 60,000																
198. Phoenix, Ariz.	47,950	\$86,000,000 (Not reporting)	63	37	July 1	{ Oct. April	\$12.20	\$10.90	\$18.10	\$8.00	\$49.20	100	\$49.20	83	\$40.83	198
199. Jackson, Miss.	47,984	47,984 (Not reporting)			July 1											199
200. Brookline, Mass.	47,437	165,660,000 (Not reporting)	90	10	Jan. 1	Oct. 15	13.03	3.63	.70	1.64	19.00	100	19.00	100	19.00	200
201. Elmira, N. Y.	47,381	47,381 (Not reporting)			Jan. 1											201
202. Bay City, Mich.	47,350	47,688,188 (Not reporting)	82	18	July 1	Aug. 1	14.40	18.20	6.64	3.33	42.57	100	42.57	85	36.19	202
203. Berwyn, Ill.	47,005	47,005 (Not reporting)			July 1											203
204. Aurora, Ill.	46,568	46,568 (Not reporting)			July 1											204
205. Mundie, Ind.	46,517	46,517 (Not reporting)			July 1											205
206. Stamford, Conn.	46,282	46,282 (Not reporting)			July 1											206
207. Waterloo, Iowa	45,969	45,969 (Not reporting)			July 1											207
208. Lexington, Ky.	45,723	45,723 (Not reporting)			July 1											208
209. Williamsport, Pa.	45,695	45,695 (Not reporting)			July 1											209
210. Clifton, N. J.	45,673	47,516,429 (Not reporting)	91	9	Jan. 1	{ June 1 Dec. 1	18.22	17.20	7.71	2.17	45.30	100	45.30	100	45.30	210
211. Portsmouth, Va.	45,353	36,835,688 (Not reporting)	95	5	Jan. 1	Nov.	17.22	9.28*			26.50	100	26.50	70	18.55	211
212. Jamestown, N. Y.	45,172	65,007,589 (Not reporting)	100		Jan. 1	April 26	13.04	11.55	8.36		32.95	100	32.95	60	19.77	212
213. Chelsea, Mass.	44,827	56,431,350 (Not reporting)	87	13	Jan. 1	April 1	26.77	10.38	2.45		39.60	100	39.60	100	39.60	213
214. Lorain, Ohio	44,483	44,483 (Not reporting)			Jan. 1											214
215. Perth Amboy, N. J.	44,007	44,007 (Not reporting)			Jan. 1											215
216. Chicopee, Mass.	43,951	50,189,160 (Not reporting)	95	5	Dec. 1	Oct. 1	18.17	12.78	1.73	1.22	33.90	100	33.90	90	30.51	216
217. Cranston, R. I.	43,914	43,914 (Not reporting)			Dec. 1											217
218. Wichita Falls, Texas	43,614	52,708,400 (Not reporting)	81	19	April 1	Oct. 1	21.00	10.00	7.50	6.80	45.30	100	45.30	60	27.18	218
219. Battle Creek, Mich.	43,301	71,000,000 (Not reporting)	75	25	Mar. 1	July 10	10.00	13.40	5.80	4.40	33.60	100	33.60	100	33.60	219
220. Salem, Mass.	43,287	58,257,180 (Not reporting)	83	17	Jan. 1	Sept. 1	18.36	8.74	1.71	1.49	30.30	100	30.30	100	30.30	220
221. Columbus, Ga.	43,122	43,122 (Not reporting)			Jan. 1											221
222. Amarillo, Texas	43,107	43,107 (Not reporting)			Jan. 1											222
223. Portsmouth, Ohio	42,536	42,536 (Not reporting)			Jan. 1											223
224. Lima, Ohio	42,217	76,100,910 (Not reporting)	77	23	Jan. 1	{ Dec. 20 June 20	10.21	9.88	4.46	.45	25.00	100	25.00	100	25.00	224
225. Council Bluffs, Ia.	42,023	42,023 (Not reporting)			Jan. 1											225
226. Montclair, N. J.	42,006	110,141,391 (Not reporting)	92	8	Jan. 1	{ June 1 Dec. 1	15.90	9.75	8.45	1.70	35.80	100	35.80	90	32.22	226
227. Joliet, Ill.	41,753	41,753 (Not reporting)			Jan. 1											227
228. Dubuque, Ia.	41,678	48,534,746 (Not reporting)	75	25	April 1	Jan. 1	14.63	12.25	6.25	2.87	36.00	100	36.00	75	24.00	228
229. Muskegon, Mich.	41,338	66,190,560 (Not reporting)	75	25	Jan. 1	Dec. 1	13.32	13.21	6.50	3.27	36.30	100	36.30	100	36.30	229
230. Warren, Ohio	41,054	41,054 (Not reporting)			Jan. 1											230
231. Kearny, N. J.	40,724	91,894,423 (Not reporting)	72	28	Jan. 1	{ Dec. 1 June 1	15.15	10.44	8.94	1.93	36.46	100	36.46	65	23.70	231
232. Fitchburg, Mass.	40,672	58,757,600 (Not reporting)	80	20	Dec. 1	Oct. 15	17.58	9.36	.39	1.07	28.40	100	28.40	100	28.40	232
233. Lynchburg, Va.	40,559	40,559 (Not reporting)	93	7	Jan. 1	Sept. 15	13.50	10.00			23.50	100	23.50	60	14.10	233
234. East Cleveland, Ohio	40,279	88,668,070 (Not reporting)	85	15	Jan. 1	{ Dec. June	7.77	15.69	4.19	.45	28.10	100	28.10	90	25.29	234

* Estimated.

¹ *New York*. The assessed valuation is exclusive of \$914,920,340 of new dwellings exempted from local taxation until 1932, but assessed for state tax. The official computation gives a single rate for city, school and county purposes; the separate rates shown being in proportion to appropriations. Varying rates are levied on the several boroughs for local improvements; the rate shown being that for Manhattan borough. The estimated ratio of assessed to true value is based upon the state equalization table.

² *Chicago*. The figures given are for 1928 valuation and tax levies payable in July, 1930. The rates include sanitary district and south park district (central business section and greater portion of south side) rates. Rates in other parts of the city are somewhat higher or lower because of variations in park taxes. *Philadelphia*. The city rate includes the cost of county government, which is consolidated with the city. The rates given are on city realty, comprising 95.4 per cent of all realty; suburban realty (4.3 per cent of all realty) is taxed at two-thirds, and farm realty (.3 per cent) at one-half the rate on city realty—except that property in independent poor districts having local poor taxes of 30 to 40 cents per \$1,000 valuation is further relieved from such poor taxes. Money at interest and vehicles to hire, comprising the personalty, are taxed at 4 mills. There is no state tax on property subject to local taxation in Pennsylvania.

⁴ *Los Angeles*. City tax rate includes a tax for flood control, \$1.00, and metropolitan water district, 30 cents. There is no state tax on real estate in California.

⁵ *Cleveland*. School tax rate includes library, \$1.13.

⁶ *Baltimore*. There are no county rates. There are four rates of taxation on real property—full, suburban, rural and new annex; all rates less than full rate are increasing annually at 6, 3, and 2 per cent respectively, which will place them on a par with the full rate in 1938. Personal property of manufacturers is exempt.

^{8a} *Pittsburgh*. The city rate upon improvements, assessed at \$588,881,070, is one-half the \$26 rate upon land, assessed at \$576,882,690, the weighted average rate being shown. Machinery is exempt from taxation.

⁷ *Washington*. Appropriations for the District of Columbia are made by Congress; a lump sum of \$9,500,000 thereof being paid by the federal treasury. There is a single rate for all purposes; the school rate reported being estimated. Intangible personalty, \$345,188,148, not included in the valuation reported, is taxed at one-half of one per cent. Banks, trust companies and public service corporations are taxed at various rates on earnings or receipts.

⁸ *Minneapolis*; *St. Paul*; *Duluth*. The Minnesota statutes provide for five classes of property, assessed at varying bases of true value: real estate (except unplatted) is assessed at 40 per cent; iron ore at 50 per cent; personalty in three classes, is assessed at 10, 25 and 33½ per cent, respectively. The average of all is reported. Money and credits (not included in the valuation reported) are taxed at 3 mills on the dollar. The city rate in Minneapolis includes bonded debt for schools, \$6.15, and for retirement of school employees, \$1.45. ⁹ *Kansas City, Mo.* The valuation given is for city tax purposes; the valuation used for school, county and state purposes is about one-fourth larger. The rates shown are adjusted to the city valuation basis. In addition, a \$2.50 special assessment tax for park and boulevard maintenance is levied on land only, the assessed valuation being \$138,413,000.

Atlanta. The population reported is for the municipality of Atlanta, including, in addition to the city of Atlanta (to be known as the borough of Atlanta), population 270,367, six other areas. There is no separate school tax, the charter allotting 26 per cent of all revenues to schools; the rate is estimated. Assessment for county and state purposes is 70 per cent of the city valuation, which is estimated at a 70 per cent ratio. ¹⁰ *Louisville*. Of the valuation reported, \$27,850,117 of shares of stock of banks, trust companies and domestic life insurance companies is taxed \$2.00 per \$1,000 for city and \$4.00 for schools. Unmanufactured agricultural products, \$5,644,200, are taxed \$1.50 for city purposes.

¹² *Portland*. The realty valuation includes total utility valuations of public service companies assessed by the state, 12.32 per cent; city rate includes dock, \$2.20, and port, \$2.60; school rate includes library, 84 cents, and \$2.16 county school and \$2.20 state elementary school levies, which are returned to the local school district.

¹³ *Columbus*. Personalty includes \$55,787,350 real and personal property of public utilities, which in Ohio is listed with personal property, most of it being real property but the amount cannot be separated.

¹⁴ *Providence*. There is no county government in Rhode Island. The school rate is approximate, based

upon statutory provision of 35 per cent of average tax collections for 3 years previous. There is a \$4.00 per \$1,000 tax on intangible personalty.

¹⁵ *Syracuse*; *Norfolk*; *Chattanooga*; *Fall River*. The city rate includes school, the separation not being reported.

¹⁶ *Dayton*. The city rate includes \$2.17, and county rate 26 cents, conservancy.

¹⁷ *Richmond*. The cities of Virginia are autonomous, having no county government. There is no state tax on property subject to local taxation. The city rate includes \$1.50, special street bonds, levied against real estate only.

¹⁸ *Scranton*. The city rate upon improvements, \$72,179,340, is one-half the rate of \$24.65 upon land, the weighted average rate being reported.

¹⁹ *Miami, Tampa*. Rates for school, county and state are levied upon separate valuations, but are adjusted to city valuation reported. A city ordinance of Miami prescribes 50 per cent of true cash value, but this adjustment is made in the total assessment.

²⁰ *Washington*. Of the total assessment, \$2,890,800 pays one-half the full rate for city and schools; and \$2,406,700, public service corporations, pays a rate of \$39.50 for city and \$5.50 for school purposes. There is no state tax.

²¹ *Florida*. The city rate includes sanitary district, \$3.64, and park district, \$2.00.

²² *Waukegan*. The city rate includes special park, 63 cents, special paving, 50 cents, and 1929 cash deficit, \$2.00.

²³ *Sioux City*. Taxable values in Iowa are one-quarter of assessed values.

²⁴ *Cicero*. Data are for 1928, levy and collection being made in 1930 due to reassessment in the county.

²⁵ *Evansston*. The rates given are for 1928 levy, collected in 1930. The school and park rates vary for districts; the rates reported being for north park, school district 75.

²⁶ *Charleston*; *Jamestown*; *Oskosh*; *Auburn*; *Newburgh*. County rate includes state, the separation not being reported.

²⁷ *Toronto*. Realty valuation includes 10.5 per cent business and 8.3 per cent income. The school rate given is public school; the separate school rate is \$14.60.

²⁸ *Vancouver*. Land, assessed at \$167,403,121, is taxed at 100 per cent; improvements, \$90,632,440, are assessed at 50 per cent. The gross tax rate is \$43.82, but is reported \$39.88 because over 90 per cent is paid before the expiration of a 9 per cent discount period.

²⁹ *Winnipeg*. Land is assessed at 100 per cent; buildings are assessed at 66½ per cent; the ratio of rateable assessment to total valuation is 79.21 per cent. The province tax is reported under "State."

³⁰ *Hamilton*. Realty valuation includes 13.5 per cent business and income.

³¹ *Quebec*. The city rate includes \$5.00 for water paid by \$45,948,860 which is exempt from general taxation, and \$2.90 for improvements.

³² *Illiana*. Realty valuation includes 16.13 per cent business and income.

³³ *Calgary*. Land, comprising 47.56 per cent of the reported valuation, is assessed at 100 per cent; buildings, comprising 50.05 per cent of the total valuation, are assessed at 50 per cent; 2.39 per cent of the valuation is franchises, assessed at 100 per cent.

³⁴ *Edmonton*. Land, valued at \$36,942,350, is assessed at 100 per cent; commercial buildings, assessed at 60 per cent, total \$12,839,040, and private dwellings, assessed at 54 per cent, total \$15,822,840.

³⁵ *London*. Realty valuation includes 14.4 per cent business and income.

³⁶ *Windsor*. Realty valuation includes 10 per cent business and income.

³⁷ *Habits*. Realty valuation includes 42.8 per cent business and income.

³⁸ *St. John*. Realty valuation includes 19.1 per cent business and income.

³⁹ *Rogers*. Realty valuation includes 12 per cent business and income.

assessed at 100 per cent; buildings are assessed at 30 per cent; the ratio of total taxable to true value is 58 per cent. School tax includes collegiate, \$3.82. The separate school rate is \$8.29 higher than the public school rate reported.

⁴⁰ *Saskatoon*. Land is assessed at 100 per cent, improvements at 60 per cent.

⁴¹ *Victoria*. Land, valued at \$24,966,790, is assessed at 100 per cent; improvements are assessed at 50 per cent; the ratio of taxable to true valuation is 72.7 per cent.

RECENT BOOKS REVIEWED

EIGHTIETH REPORT OF THE PUBLIC SCHOOLS OF THE STATE OF MISSOURI. (A Preliminary Report of the Survey of the Public Schools of Missouri.) Division of Field Studies, Teachers College, Columbia University, November, 1929. 255 pp.

PUBLICLY SUPPORTED HIGHER EDUCATION IN THE STATE OF MISSOURI. Division of Field Studies, Teachers College, Columbia University, November, 1929. 575 pp.

These two companion reports issued as the Eightieth Report of the Public Schools of the State of Missouri constitute a preliminary report of educational institutions in the state of Missouri made by the Division of Field Studies, Institute of Educational Research, Teachers College, Columbia University.

Volume I concerns itself with elementary and secondary educational conditions throughout the state. Volume II covers in a most intensive manner the field of higher education within the state. These two volumes are of extreme interest in that they give something more than a bird's-eye view of educational conditions in one of the larger central states. Not only do they point out conditions as they exist, backed by much statistical material, but they suggest new methods of procedure so that these conditions may be changed to conform to better practice.

The report on elementary and secondary education covers a general description of public education in the state. The report on higher education discusses in great detail education of both professional and general types in the University of Missouri, the Missouri School of Mines and Metallurgy, the state teachers colleges, the municipal teachers colleges, and the publicly supported junior colleges. It is even more complete in its treatment than the discussion of elementary and secondary education.

It is a cause for regret that these two reports were of necessity issued as public documents inasmuch as attractiveness of form, excellence of type, and other mechanical inducements for study are not present. Nevertheless, the student who does not mind small type, lack of illustrations, and other aids to reading, will be richly rewarded, as here we have a handbook of educa-

tion as it exists today and as it should tomorrow in one of our larger states.

H. E. AKERLY.



PROBLEMS IN CONTEMPORARY COUNTY GOVERNMENT. By Wylie Kilpatrick. The Institute for Research in the Social Sciences. University of Virginia, 1930. 666 pp.

County government is no longer the dark continent of American government; it is no longer an unexplored wilderness. In one state after another its processes have been exposed. Wylie Kilpatrick now lays bare the innermost secrets of county administration in Virginia. Moreover, he has turned his searchlight on other states, and the result is a timely and comprehensive appraisal of the whole field of county government.

The title of the book suggests a topical study in contemporary government; the sub-title—An Examination of the Process of County Administration in Virginia—suggests a regional study. The book is both. While the comparative tables deal with Virginia counties the observations of the author are nation-wide.

The outline of the book is superb. The twenty-four chapters are grouped into seven parts, a part being devoted to each of the seven categories into which, in the opinion of the author, the problems of county government fall. These are the problems of function, finance, area, personnel, physical plant, relationship, and management. The list of categories does not suggest the range of topics discussed. They include such diverse subjects as city planning, reforestation, courthouse architecture, consolidation of counties, school libraries, prison farms, segregation of revenues. In discussing each problem the author does not deal in generalities but draws on the experience of half a dozen states.

The volume makes a three-fold contribution: (1) It presents an array of comparative facts and figures about Virginia counties and their governmental practices which ought to be of inestimable value to local administrators and to the state legislature. These facts ought to form the basis for further gains in a field in which Virginia is already a leader. (2) It presents the experience of counties all over the country in wrestling with

contemporary problems. (3) It analyzes and offers constructive suggestions in respect to many of the unsolved problems of local administration.

The appeal of the book is its breadth of scope, its freshness of viewpoint, and its dynamic quality. It introduces problems of recent origin; it opens up new fields for investigation. It makes the reader feel that the county is not a dying institution but that it is on the eve of its greatest development. County hospitals, county libraries, county engineering, county planning, county management, are terms that have a distinctly modern ring. In his analyses the author is penetrating and original; he may at times be too dogmatic. Finally, the book appeals because it is not devoted mainly to the structure of government but rather to its operation. In describing practices it mentions places and names.

One might criticize the volume on the ground that it is too big; its 666 pages will scare some would-be readers. It is possible that much of the detailed material relative to Virginia counties could have been put in a separate volume for Virginia readers. In many instances both description and analysis appear unnecessarily minute. Undoubtedly the book could have been condensed without reducing its usefulness. Nevertheless, it is not wearisome; every chapter is intensely interesting. The book contains a wealth of information and suggestion and is a welcome addition to the lengthening shelf on county government.

PAUL W. WAGER.



TWENTY-THIRD ANNUAL REPORT ON THE STATISTICS OF MUNICIPAL FINANCES. For City and Town, Fiscal Years Ending Between November 30, 1928 and March 31, 1929. The Commonwealth of Massachusetts, Department of Corporations and Taxation, Division of Accounts. 299 pp.

This report is a complete repository of statistical data on the finances of Massachusetts municipalities. The three principal parts of the report are devoted respectively to the finances of the 39 cities, the 79 towns having a population of 5,000 or over, and the 237 towns having a population less than 5,000. The sections under Part I dealing with cities are headed as follows: Summary of Financial Transactions; Receipts from Revenue; Payments for Maintenance and Interest; Indebtedness; Cash Balances. Parts

II and III do not include separate sections on Revenue Receipts and Expenditures, since these are adequately covered in the Summary of Financial Transactions. In addition to the three main subdivisions of the Report, there is a special section of 17 pages which presents analysis tables. While the letter of transmittal includes a few brief comments on the tabulations presented, the report as a whole is seriously deficient in the way of interpretative matter. Massachusetts authorities deserve high praise for collecting these statistics, since they are an excellent source material for the student of municipal institutions. It is deeply to be regretted that more states do not emulate the example of Massachusetts.

MARTIN L. FAUST.



MUNICIPAL REPORTS

KENOSHA, WIS. *Eighth Annual Report for the Fiscal Year Ending December 31, 1929.* William E. O'Brien, City Manager. 101 pp.

Significant of this report is the fact that it contains an account of the activities of all the city departments including the public schools even though the schools are fiscally independent of the general municipal government. The main criticism is its length and no table of contents. If it were shorter one could more easily overlook the omission of the contents page, but when one must look through one hundred pages to find the subject of his immediate interest the enthusiasm is very likely to wane. There are many tables giving the number of feet of water mains laid on certain streets, sewer lines constructed and other similar data that could have been omitted in order to bring the report down to moderate size. Excellent charts and well-chosen pictures are distributed throughout the text with good discrimination. It easily surpasses the report for the preceding year.



WESTERVILLE, OHIO. *Annual Report for the Year 1929.* L. G. Whitney, City Manager. 30 pp.

Westerville for the fourth year in succession has issued an annual report worthy of a review in these pages. The clear, direct, simple style used in previous issues is again evident. This report contains some clear charts, several good pictures and is well-balanced throughout. City managers of other small towns would profit by looking through its pages. It is of interest to

note that of the total tax rate of \$21.50 for 1929 the state of Ohio received \$3.10; the county of Franklin then took \$4.52; Blendon Township seemed satisfied with a mere \$2.08, while the school district struggled along with \$7.30; and

the little old town itself received the balance of \$4.50 and used part of it in getting out a very attractive and informative report.

CLARENCE E. RIDLEY.

The University of Chicago.

REPORTS AND PAMPHLETS RECEIVED

EDITED BY E. K. OSTROW

Librarian, Municipal Administration Service

Accelerated Tests of Asphalts.—O. G. Strieter. Bureau of Standards, Washington, D. C., August, 1930. 7 pp. This paper, which is a reprint from the August, 1930 Bureau of Standards *Journal of Research*, describes the equipment and methods developed at the National Bureau of Standards for weathering tests of asphalts; discusses the results obtained by its use; and suggests applications of this method in the solution of problems encountered in asphalt technology. (Apply to the Superintendent of Documents, Washington, D. C. Price, 10 cents.)

✱

Pennsylvania Progress; State Finance Number.—Pennsylvania State Chamber of Commerce, Harrisburg, Pennsylvania, October, 1930. 26 pp. This issue of *Pennsylvania Progress* is devoted to an exposition of state finances written by Arthur P. Townsend, budget secretary, and William A. Schnader, special deputy attorney general of Pennsylvania. The composition of the taxpayer's dollar for the first biennium of Governor Fisher's administration is analyzed, showing how proportionate parts of the dollar were spent for particular state functions of services. Several tables show in detail the receipts of the state government for the fiscal years 1927-1928, 1928-1929, and 1929-1930. A description of the state's custodial funds is also given. (Apply to the State Chamber of Commerce, Harrisburg, Pennsylvania.)

✱

Twenty-second Annual Report of the Hydro-Electric Power Commission of Ontario.—Toronto, 1930. 458 pp. "This report covers all the commission's activities and also embodies the financial statements for the year 1929 of the municipal electric utilities operating in conjunction with the various systems of the commission and supplying electrical service to the citizens of Ontario. Dealing as it does with a multiplicity

of activities relating to several electrical systems obtaining power from thirty-two hydro-electric plants operated by the commission, supplemented by power purchased from other sources, and recording financial and other data relating to the individual local municipal electric utilities, the annual report presents a large amount of statistical information, much of which must, of necessity, be of a summary character. The financial statements, the statistical data and the general information given, however, are so arranged and presented as to convey a comprehensive outlook on the features of the commission's operations. Not only does the report record the progress made during the past year, but gives, in addition, certain cumulative results for the various periods during which operation has been maintained in the respective municipalities." (Apply to the Hydro-Electric Power Commission, 427 Confederation Life Building, Toronto, 2, Ontario. Price, \$2.00.)

✱

Fees and Taxes Charged Insurance Companies under the Laws of New York State.—Insurance Department, Albany, New York, 1929. 65 pp. This report summarizes the requirements of the New York statutes relating to fees and taxes payable by insurance corporations together with abstracts of letters received from the supervisory insurance officials of other states and territories of the United States. It presents, in detail, the fees, taxes, deposits, advertisements and other requirements of other states, applicable to New York insurance corporations, during 1929. (Apply to Albert Conway, Superintendent of Insurance, Albany, New York.)

✱

Housing in Philadelphia.—Bernard J. Newman, Philadelphia, Pennsylvania, 1929. 48 pp. The annual report of the Philadelphia Housing Association deals with the problem of the blighted

area, minor street and alley housing, new dwelling construction, demolition of buildings, house rents, legislation, insanitation, and public education. (Apply to the Association, 311 South Juniper Street, Philadelphia, Pennsylvania.)



Uniform Building Code, 1930 edition.—Prepared by the Pacific Coast Building Officials Conference, Long Beach, California. 271 pp. "The Pacific Coast Building Officials Conference in 1927 adopted a carefully prepared uniform building code, based on nationally recognized standards of construction and safety. This met with a considerable degree of use in cities on the Pacific Coast and elsewhere." The current edition is a further refining and bringing up to date of the 1927 edition. To date, seventy-four cities have adopted this code. (Apply to the Conference, 19 Pine Avenue, Long Beach, California. Price, \$1.00.)



Annual Report of the Bureau of Health, Trenton, New Jersey, 1929.—68 pp. (multigraphed). For the first time, the bureau of health has distributed its annual report; this year they attempted "to devise a report which would be more than a mass of statistical data, but to have it in as brief, concise and readable form as possible and with such information as might be desirable for all those people who are interested in public health work." (Apply to the Bureau of Health, Trenton, New Jersey.)



Eleventh Annual Report of the Ministry of Health, 1929-1930.—London, England, 1930. 277 pp. The subjects dealt with in this report are public health, which includes housing, food inspection, sanitary administration, and maternity and child welfare; local government and local finance; administration of the poor law; and national health insurance and contributory pensions. A separate section is devoted to the Welsh Board of Health. (Apply to H. M. Stationery Office, Adastral House, Kingsway, London, W. C. 2.)

Manual, County of Wayne, Michigan.—Prepared by the Department of Systems and Reports under the direction of the Board of County Auditors, Detroit, Michigan, 1930. 366 pp. The purpose of this book is to furnish the public with a comprehensive history and résumé of governmental activities of Wayne county since its origin. "An attempt has been made to furnish a complete compendium of current information concerning the administrative, legislative and judicial functions of the county government, with a brief summary discussion of the organization and activities of the state government as well as the township, city and village governments within the county." (Apply to the Board of County Auditors, Detroit, Michigan.)



Twenty-fourth Annual Report of the Board of County Road Commissioners, Wayne County, Michigan, 1929-1930.—233 pp. This well-illustrated report covers such topics as construction of new roads, road widening, highway service and maintenance, testing of materials used in road and bridge construction and maintenance, roadside development, bridges, grade separation, recommendations for a road tax, safety engineering, proposed superhighways, Wayne county airport, and Wayne county parks and parkways. (Apply to the Board, 3300 Barlum Tower, Cadillac Square, Detroit, Michigan.)



A Survey of the Legal Status of Women in the Forty-eight States.—National League of Women Voters, Washington, D. C. Revised edition, March, 1930. 288 pp. The object of this survey, as stated in the foreword to the first edition is "to enable the Committee (on the Legal Status of Women) to place in the hands of the state officers suggestions concerning legislation needed in their own states." The authors thought it better to publish the material by states rather than by topics or questions as was done before. For this reason the material has been summarized more fully than previously. (Apply to the League, 532 Seventeenth Street, N. W., Washington, D. C. Price, 60 cents.)

JUDICIAL DECISIONS

EDITED BY C. W. TOOKE

Professor of Law, New York University

Regulation of Street Traffic—Licensing of Automobile Drivers.—Injunction against Enforcement of a Void Ordinance.—The limitations upon the power of a city to revoke licenses issued to drivers of automobiles came before the Supreme Court of Virginia in *Thompson v. Smith*, 154 S. E. 579. The plaintiff brought a bill to enjoin the defendant, the chief of police, from interfering with his operation of a private automobile upon the streets of Lynchburg, and to restore to him his permit, which the defendant had revoked. The ordinance relating to the issuance of permits prescribed the qualifications of a driver, but purported to give to the chief of police power "to revoke the permit of any driver who, in his opinion, becomes unfit to drive an automobile on the streets of said city with the right of the holder of such permit to apply to the judge of the Municipal Court to have his permit reinstated." The ground taken by the plaintiff was that this portion of the ordinance was void as delegating legislative power to an administrative officer. The defendant claimed that the city under its delegated legislative power could prescribe any reasonable condition upon the right granted to one to do any act that came within the scope of its power to regulate.

The court in rejecting the contention of the defendant points out that this doctrine has no application to permits issued for the purpose of regulating the exercise of the common right to operate a private automobile on the streets of a city in the usual and ordinary way to transport the driver's person and property. While a certain discretion may be vested in an administrative officer to enforce such regulations, such discretion must be ministerial in character and the grounds for its exercise be prescribed by ordinance. In other words, every ordinance in the exercise of police powers must prescribe the standards which are to control in the administration of the law.

The court further held that the bill for an injunction was a proper remedy to protect the fundamental right of a person to travel on the public highway. Neither the alternative remedy of

mandamus to compel the chief of police to restore his permit, nor to interpose after arrest the defense that the provisions of the ordinance are void, would be as complete and adequate as a suit for an injunction to protect the complainant from the interference with his common right by the officers of the city acting under color of a void ordinance.



Zoning—Exclusion of Miniature Golf Course from Residence Districts.—A novel and somewhat timely question with reference to the application of zoning ordinances was recently presented before the Supreme Court, Westchester County, New York, in *In re Brebra Realty Corporation* (not yet reported, decided August 6, 1930).

The proceeding was an application for a peremptory mandamus to compel the issuance of a permit which had been refused, and the case was submitted for a decision upon the sole question of law as to whether the erection and maintenance of a so-called "miniature golf course" is permissible in residence C districts under the zoning ordinance of the city of White Plains.

The zoning ordinance in question provides that no building or premises in residence C districts shall be used except for certain specified purposes, the only purposes of possible application in the instant situation being that of a playground, public recreation building or golf course. The court was therefore called upon to determine whether a miniature golf course could be classified as falling within any one of the permitted uses.

By the stipulation under which the case was submitted a miniature golf course was defined as:

An amusement place erected on a parcel of land usually an acre or less in extent consisting of tees, fairways, usually not more than 20 yards in length, and putting greens, upon which persons use golf clubs in striking or putting golf balls from one tee to the next putting green and cup, which amusement place is open to the public upon the payment of a playing fee.

Upon the ground that a playground and public recreation building, as the terms are used in the

ordinance, denote places for public recreation constructed and maintained at the public expense for the use of the public and to which no admission is charged, the court concluded that a miniature golf course for which a playing fee is charged is obviously not covered by these words. With reference to the remaining exception in the zoning ordinance as to golf courses the court was of the opinion that there was no basis for the petitioner's claim to a permit, as the use which he proposes to make of the premises will not constitute a golf course and the game played thereon is not golf.

The court in substantiating this conclusion and in order to set at rest any doubt as to the distinction between the two games expresses itself as follows:

The term "golf course" is commonly used to indicate a course of either nine or eighteen holes, of an average length of approximately 333 yards each, upon which the game of golf may be played during daylight hours. While such golf course may be either public or private, the extent of the grounds necessary for a course, of either 3,000 yards or 6,000 yards, and the fact that golf can be played only during daylight hours, as well as the nature of the game itself, insure comparative quiet in the playing of the game, the absence of any considerable crowd and complete disuse of the grounds during sleeping hours. It is concluded that the use which the petitioner proposes to make of its property will not constitute a golf course within the meaning of the zoning ordinance.

*

Consolidated Municipality—Population of the City of Atlanta.—In a memorandum opinion handed down October 28, (*U. S. ex rel. Atlanta v. Stewart*, U. S. Daily, November 3, 1930), the District of Columbia Supreme Court refused to issue a writ of mandamus to the director of the census of the United States, requiring that officer in all lists, bulletins, etc., to be issued by him to give as the population of Atlanta that of the consolidated municipality created by the legislature of Georgia in 1929, including besides the old city (now borough) of Atlanta several outlying towns with a population of some ninety thousand people. The director of the census had based his refusal to grant the prayer of the petitioners upon his finding that the municipality of Atlanta possessed none of the qualities or characteristics of any other city in the United States, that the officials had no governing power and that the boroughs still retained all their governmental powers unimpaired.

That these findings seem to be supported by the facts can be readily seen by reference to the statute of 1929, which incorporated the old city of Atlanta and five other cities together with certain outlying areas as the municipality of Atlanta with officers who are to exercise the powers conferred upon the municipality. These include the power to zone and enact building regulations in the districts not already under city government and to advise the constituent boroughs on matters of general sanitation. The purpose of the act looks forward to the preparation and submission to the state legislature of a consolidated charter not earlier than 1939. No ordinance-making power for the entire territory is given and the vital powers of taxation and eminent domain are lacking. While several municipalities may exist on the same territory, provided no two of them exercise the same powers, it can hardly be said that a municipal corporation is created, where the incorporated local agency can exercise over all the territory within its limits no single one of the governmental powers usually delegated to municipal corporations.

The District Court, however, refused to base its decision on the above grounds, but held that under the federal statute no ministerial duty rests upon the director of the census to list separately the population of cities; that his power to do so is discretionary, and, therefore, is not subject to control by mandamus. The case is of interest mainly in calling attention to the plan adopted by the legislature of Georgia to prepare the people of Atlanta and its environs for a regional government that will take care of the common local needs and in the meantime exercise an actual control over the otherwise unincorporated areas. Whether or not the consolidated territory is to be accepted as a city at the present time by the federal agencies is of little importance, in view of the far reaching significance of this experiment for the organization of the greater city which is to be realized in the near future.

*

Streets and Alleys—Injunction to Protect the Rights of Abutting Owners.—In *Gerstley v. Globe Wernicke Co.*, 172 N. E. 829, the Supreme Court of Illinois reversed a decree denying the prayer of the plaintiff that the defendant be required to remove a bridge erected across a public alley connecting two of its buildings. The bridge was a permanent structure erected under a revocable license which called for an annual payment of

\$500 to the city. The plaintiff, the owner of adjoining property showed that the structure was built in 1920 to replace an old bridge and that it greatly lessened the amount of light that formerly was available for the buildings upon his property.

The defendant maintained that the ordinance of the city authorizing the structure was within the powers of the city and that the use of the bridge was primarily in the interest of the public in substituting an overway passage for traffic that would otherwise congest the alley. The court recognized this incidental advantage, but held that such use could not be a street purpose unless it was open to the public at large. In the absence of a statute expressly authorizing such an invasion of a public way, the city was without power to pass an ordinance that thus infringed upon the public right. As to the private rights affected, clearly they could be taken only by virtue of a statute providing for adequate compensation to be determined by due process.

No claim was made by the plaintiff that the bridge which was in use prior to the existence of the permanent structure sought to be enjoined infringed upon any public or private rights and the court therefore directed that a decree be entered requiring the removal of the new structure, but giving the defendant the right to replace it with a bridge of the same kind and character as the original structure. For other cases involving similar facts, see note published in the June, 1927, number of this REVIEW (Vol. XVI, p. 407).

*

Zoning—Right to Continue Existing Use.—The General Laws Massachusetts (c. 40, sec. 29) provide that a zoning by-law shall not apply "to the existing use of any building" at the time of its enactment. A zoning by-law of the town of Lexington provides that any building or part of a building that at the time of its enactment is devoted to a non-conforming use "may continue to be used for the same purpose or for purposes not substantially different." The effect of these provisions was recently considered in *Town of Lexington v. Bean, et al.*, 172 Atl. 867, in an action to restrain the owner of a building in a restricted district and her tenant from continuing to carry on therein a garage for the repair of cars. The peculiar fact in the case was that the husband of the owner of the building who operated a large trucking and transportation business had used it for many years as a repair shop for his own

vehicles and permitted persons who stored cars in other parts of the premises also to use it for the repair of their cars. The use existed prior to the adoption of the first restrictive by-law in 1924 and had continued down to a recent date, when the owner rented the shop to the defendant Perkins, to be used as a commercial repair shop. The building in question was about 24 x 30 feet and part of premises which included a dwelling house, occupied by Mrs. Bean and her family, and a barn and two sheds. The defendant Perkins leased the shop in March, 1928, and the extent of his business was the repair on the average of one car a day.

The lower court dismissed the bill, but upon appeal the Supreme Judicial Court reversed the judgment below and ordered a decree entered enjoining the defendants from using the building as a general automobile repair shop. The court thus holds that the use of the shop by Perkins for a commercial garage is "substantially different" from the use of the shop by the owner residing on the premises as incidental to his other business. The same reasoning would of course apply to a separate commercial use by the owner himself. A distinction is thus drawn between the use itself and the purpose of the use. It is difficult to see that the new use, being in no degree more extensive than the prior use, imposes any additional risk upon the community. But the court holds that the distinction between a commercial use incidental to private use and a purely commercial use is fundamental. Owing to the small interests involved, it is probable that this decision will not be appealed. In view, however, of the more generally accepted rule that the proper test is the effect of the use upon public safety, health, morals and public welfare, it seems that the construction of the statute and of the ordinance adopted by the court does not conform to the constitutional limitations placed upon the states, as interpreted by the Supreme Court (*Nectow v. Cambridge*, 277 U. S. 183; *State of Washington v. Roberge*, 278 U. S. 116).

*

Special Assessment Bonds as a Direct Obligation of the Municipality.—The Supreme Court of Florida in *Klemm v. Davenport*, 129 So. 904, sustained a writ of mandamus to the officers of the city of Clermont, requiring them to levy a general tax to pay the principal and interest due on special assessment bonds issued for public improvements. This decision effectually answers any suggestion that the courts of that

state may directly or indirectly countenance any evasion of the obligations entered into by its municipalities.

The general statute under which were carried on their ambitious street improvement programs some years ago provided that the municipalities might issue negotiable bonds up to seventy per cent of the cost of any such improvement; it also provided for raising funds by special assessment but the former power was in no wise limited by the method the city might adopt to pay off its obligations.

The law is well settled that a bondholder may enforce his right to payment by requiring the city officers to levy an ad valorem tax on all the assessable property therein, and that the holder of a special improvement bond is not limited to the fund raised by special assessment, unless the power of the city is thus strictly limited and the purchaser of the obligation is clearly made aware of such limitation upon his security by recitals on the face of the bond or in some other way (*U. S. v. Fort Scott*, 99 U. S. 152; *Insurance Co. v. Elizabeth*, 42 N. J. L. 235). The improvidence of pledging the general credit of the city for public improvements, therefore, is no defense to general obligations thus incurred.



Powers—Contracts—Expenditures for Labor on Airport.—The establishment of a municipal airport by the city of Utica has not been without its legal tribulations. The first difficulty encountered was the holding-up of the Utica airport program until the courts of the state had affirmatively decided (*Hesse v. Rath*, 249 N. Y. 426, 164 N. E. 342) that the establishment of a municipal airport was a proper public and city purpose for the expenditure of public funds (see NATIONAL MUNICIPAL REVIEW, Vol. XVIII, No. 4, April, 1929, pp. 263, 266).

The latest litigation with reference to this airport was presented in the recent case of *Buckley v. Pugh*, (137 N. Y. Misc. Rep. 594, 244 N. Y. Supp. 524). The proceeding was for a peremptory writ of mandamus to compel the de-

fendant, as comptroller of the city, to perform such acts as may be required to effect payment of a certain pay roll which included wages due to the petitioner for labor, as an employee of the department of public works upon work in connection with the development of the municipal airport. The labor in question was performed in accordance with and under the authorization of a duly enacted ordinance, adopted by the common council in April, 1928, directing the commissioner of public works to proceed with the construction of the airport and to employ such labor, as may be necessary, the cost to be charged against the funds raised by bonds issued for such purpose.

The refusal of the comptroller to audit the pay roll in question or draw warrants for its payment was based upon the provision of the second class cities law (Section 120 as amended by Laws of 1920, c. 215), which requires in substance that all contracts for the performance of any work where the expense exceeds \$500 shall be let to the lowest bidder unless by an ordinance duly adopted and approved it is determined to be impracticable to procure such work by contract. The comptroller's contention was that as the pay roll in question, including among other items the wage claim of the petitioner, exceeded \$500 and as no ordinance as to "impracticability" had been passed he was without power to authorize the payment of the claims.

In overruling these objections and holding the second class cities law inapplicable so as to make the payment of wages thereunder illegal, Mr. Justice Lewis pointed out that there is a marked distinction between "contracts for the performance of any work" for the city or its officers, as referred to in the statute, and those for *personal services* which an officer or department head employs to carry out public work he has been directed to do. The construction put upon the statute by the court accords with the decisions in other states where a similar question has been raised and conforms to the settled practice in this state.

PUBLIC UTILITIES

EDITED BY JOHN BAUER

Director, American Public Utilities Bureau

PUBLIC UTILITIES IN THE STOCK MARKET

BY MARK WOLFF

Although common stocks generally showed the widest spread in years between their highs and lows in 1929, one group, public utilities, was outstanding not only for having shown the maximum spread (2.37 to 1) but also because the forty-seven stocks studied really constitute what should normally be the least speculative issues, and which should ordinarily show the least fluctuation of any group in the entire list.

Public utility stocks not only led in the 1929 advance, but also, by maintaining their gains the longest, gave the general market an appearance of strength. They not only were the backbone of the bull market, but also were leaders in the decline. In fact, it might be said that public utility issues both made and unmade the 1929 bull market.

LACK OF PUBLIC UNDERSTANDING

The wide fluctuation in public utility stocks was caused largely by a lack of understanding on the part of the investing and speculating public of the opportunities and limitations afforded by this class of security. There is no element of mystery surrounding public utility stocks which

EDITOR'S NOTE.—One of the chief causes of the stock market boom during 1929 and the subsequent crash was the extreme speculation in public utility stocks. There was complete disregard of the fact that public utility earnings are limited to a fair return. If adequate standards of regulation had existed, there would not have been the orgy of speculation, nor the subsequent collapse of market values, with the trail of ruin to masses of small investors.

In line with our general point of view, we are glad to present the following article, which has been prepared by an outstanding authority who has had intimate contact not only with public utility regulation considered from the public standpoint, but also with public utility investors. Mr. Wolff has appeared as rate expert for numerous municipalities in the past, and is now economist for a large Wall Street concern which is dealing with utilities entirely from the investor's standpoint.

should have caused them to sell early in October, 1929, at more than 100 per cent higher than their price one month later. On the contrary, they are governed by definite principles, and there exist many yard-sticks of value that can be applied to such stocks. These should enable an investor to appraise utility issues closely enough as virtually to remove such stocks from the class of speculations and place them among the most conservative and highest class investments, not subject to wide fluctuations. Once the element of "merger" is entirely removed marketwise (and that has already been done to a large extent the past year), public utility stocks should ultimately furnish less speculative appeal than do railroads.

Public utilities are monopolies granted by public authority and by reason thereof are subject by regulation to limitations as to possible earnings. Unlike the unregulated industrial, a utility is theoretically allowed to earn only a fair return on the fair value of its property. For that reason, the economies effected through mass production, exchange of facilities or merger of units should ultimately, under strict regulation, be passed on to the consumer in the form of reduced rates. A further increase in earnings produced by the additional business stimulated at the lowered rates, as frequently happens, would only temporarily inure to the sole benefit of the common stock investor and, likewise, would ultimately be passed on to the consumer through further rate decreases. In the same way, benefits resulting from increased business, due to growing consumption resulting from increase in population or use of facilities, would also finally accrue largely to consumers rather than to investors.

Even though regulation has been at a low ebb during the past five or more years, this element must eventually be taken into account in appraising public utility securities. This is particularly true during periods of depression when

political rate agitators are most effective. The nervousness engendered in stock market circles by the present New York electric rate hearings and the election of Roosevelt in New York and Pinchot in Pennsylvania seems to indicate a start in that direction.

The foregoing does not necessarily imply that the common stock of a public utility can never attain substantial value under strict regulation and with the alluring element of "merger" removed. On the contrary, under certain conditions, a liberal appraisal on the part of the regulating authority and a high proportion of bonded indebtedness, as well as of preferred stocks bearing rates of interest and dividends materially less than the rate of return allowed on the rate base by the regulatory authority, can conceivably increase the value of the common stock to such an extent as to make it reasonably worth a number of times original investment or cost.

HOW INVESTORS MAY APPRAISE A UTILITY

In appraising the value of a public utility, unlike that of an industrial, the investor should look for substantial book value, as the amount of that item bears some relation to the rate base. Along similar lines, preference should be given to those securities which have a high proportion of bonded indebtedness and preferred stock, where the prevailing rate of fair return exceeds the rate of interest and dividends paid on such securities. As an example in point, let us say the capital structure of a utility consists of \$10,000,000 bonds bearing 5 per cent interest, \$5,000,000 of 6 per cent preferred stock, and the balance \$5,000,000 of common stock. By reason of the fact that reproduction cost at present (higher than actual cost) prices is given almost predominant weight, and that elements of intangible value not represented by actual investment are usually added, it might be safe to assume that the investment of \$20,000,000 would be appraised at \$25,000,000 by the rate regulators, or about 25 per cent higher than cost. At the rate of $7\frac{1}{2}$ per cent fair return, the company would be allowed to earn \$1,875,000 per annum, after all expenses and depreciation allowance. Out of this, 5 per cent interest would have to be paid on \$10,000,000 bonds, or \$500,000, and 6 per cent on \$5,000,000 preferred stock, or \$300,000, together \$800,000. Assuming that under ordinary conditions a public utility stock is worth fifteen times earnings (many sold in 1929 at double and triple that ratio), the earnings of \$1,075,000 per annum would

be worth \$16,126,000, or over three times par or investment. The reason for this is because the common stock gets the benefit of the differential between the higher allowed return and the rates borne by the senior securities, as well as any benefit of the increase in valuation over the actual investment which is usually given by rate regulatory authorities.

Although in the determination of rate base, commissions and courts have at times found a "fair" value as high as 50 per cent greater than original cost, only 25 per cent is used in the above computation to reflect present conditions and to compensate for recent decline in commodity prices, as well as allow for intangibles such as going concern value and some overheads usually not reflected in book costs, either because they do not represent actual investment or, if they do, were charged to operating expense and not capitalized on the books of the company. Should the decline in commodity prices persist and greatest weight continue to be placed on the cost of reproduction basis of valuation, the rate base can conceivably drop to a point where it would equal actual investment, or less, even after making allowances for increased value of land holdings in our largest cities. The writer believes that the actual investment in physical property of the New York Steam Company, for example, will prove to be greater than cost to reproduce when the pending Public Service Commission's valuation is completed.

It is also possible that prevailing interest rates would be reduced to such a low point as to influence the regulators to cut the rate of return. In that event, it is possible that the allowed rate of return might not exceed actual rates paid as bond interest and preferred stock dividends. Under such circumstances, it is likely that public utility common stock would be allowed to earn an effective rate of 6 per cent to $6\frac{1}{2}$ per cent on equity value and that the reasonable value of the security at fifteen times earnings would approximate par or book value.

This would not necessarily be the stopping point in a decline, but the writer believes that, in the practical working out of things, it would be the minimum, at least in the case of water, gas, electric and telephone properties. Under such conditions, original cost, one of the elements of valuation, would, as the "investors' sacrifice," probably receive greater weight than does reproduction cost at the present time. It has not worked out that way as to traction properties,

the securities of which have fallen into marked disfavor by investors. It is the writer's recollection that twenty-five years ago traction securities were quite as popular as gas and electric stocks are today, and there are many instances of present-day unconservative capitalization practices in this unregulated holding company and no-par stock age, very similar to the stock watering processes employed by traction security manipulators in the early nineties.

The thought that telephone, gas, electric and water utilities may conceivably sell for less than book value is presented here as a mere possibility, but not as a probability, because of the flexibility of principles governing valuation as well as the lack of visible competition for such utilities beyond the control of regulatory authorities, such as the private automobile furnished in the case of tractions.

RATIOS OF PRICE TO EARNINGS

Under all the circumstances, the writer is willing to accept as an absolute minimum the original cost or equity per share as the value and market price for such utilities under worst pos-

At this point, it might be well to consider the significance of price-to-earnings ratios because of their widespread use as a mechanical yard-stick and as a check on the reasonableness of market prices. The ordinary purchaser of a dividend-paying common stock usually has two objectives in mind—first, fair yield and second, enhancement of principal. In some cases, only one element is given prime consideration, notably in a non-dividend payer where, although ultimate income may be looked for, the motivating spirit behind the purchase is the expectation of enhancement in principal. But whether one or both of these elements exist, probably the most important test of the reasonableness of the purchase is to divide the price of the stock by the current annual earnings per share, the result being the price-earnings ratio. To this end, the following table has been prepared to show the effect of price-to-earnings at various ratios. The assumption is made here that a public utility company, whose fiscal policy is neither niggardly nor extravagant toward its stockholders, will ordinarily pay about two-thirds of its current income as dividends.

EFFECT OF VARIOUS PRICE-TO-EARNINGS RATIOS

	10-1	12-1	15-1	18-1	25-1
Price of stock.....	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Earnings per share.....	10.00	8.33	6.67	5.55	4.00
Dividend (two-thirds of earnings).....	6.67	5.56	4.44	3.70	2.67
Yield.....	6.7%	5.6%	4.4%	3.7%	2.7%

sible general economic stress. He is also willing to concede, collaterally, a price-earnings ratio of twelve times, at a minimum, with fair value under present conditions at about fifteen times earnings. Although forty public utility common stocks sold at an average of 26.3 times earnings in July, 1929, and in individual cases as high as fifty times and over, the investor who pays a ratio of more than fifteen times earnings for his stock must look well beyond current yield and present earnings for justification of his selection. Merger prospects and purchase for control might furnish a good temporary reason for a price higher than a ratio of fifteen times equity earnings from operations, but only to a reasonable extent, say eighteen times. In the case of holding companies, correction of earnings would, of course, have to be made for undistributed equities in net revenues of subsidiary operating companies if only actual dividends by the latter are counted as income by the holding company.

An analysis of the statements of forty principal utility companies shows that during the past year their average earnings were \$5.25 per common share and average dividend disbursement \$3.90, or about 75 per cent of earnings. Nevertheless, the writer employs in the above table the more conservative ratio of 66 $\frac{2}{3}$ per cent of earnings as proper dividend, using the balance as a reserve for possible under-depreciation of existing physical properties. On this basis, the price-earnings ratio of 15 to 1 affords a yield of 4.4 per cent, which is neither too high nor too low, under existing conditions. A company setting up an inadequate amount for depreciation can, of course, show better net earnings than utilities whose policies in this respect are conservative and proper.

DEPRECIATION ALLOWANCE IMPORTANT

When judging the reasonableness of security prices, it is highly important to ascertain if the subject company has provided out of revenue, as

a charge to operating expenses, a sufficient depreciation allowance to take care of retirement of fixed capital through wear and tear and obsolescence. In no form of enterprise is this principle more applicable than in public utilities, where it takes from \$4 to \$8 of fixed capital to produce each dollar of gross revenue. Some utility companies compute annual depreciation on the basis of the estimated life of the classified plant and equipment, using a separate individual rate for each class of property. Others base depreciation on production or sales, at so many cents a kilowatt hour of electricity or thousand cubic feet of gas. In certain cases, the allowance includes current maintenance, and the unused portion represents the annual allowance for depreciation, on the theory that the higher the maintenance the less the depreciation, and vice versa. Whichever method is used, a fair gauge of the adequacy of the resultant reserve is had by a comparison with fixed capital investment. The following table shows such comparison for the calendar year 1929 and, in one case, 1928, for five of the largest utility systems whose securities are actively dealt in.

When the accrued depreciation is compared with the probable average age of each property and the annual allowance with the average life of the composite plant elements of representative utility systems, it seems fairly certain that no public utility is so conservative as to set up excessive depreciation reserves. On the other hand, it is quite apparent that depreciation allowances should be taken into account in the selection of an investment portfolio, as certain public utility companies cannot go on indefinitely depreciating 20 to 50-year property on the basis of a 75 to 125-year life.

UTILITY STOCKS ON BETTER BASIS

At their individual highs for 1929 (various dates) the average price of forty-seven public utilities, as computed by the writer in his Hamerslag-Borg 687 Stock Price Index, stood at \$120.28. At the general market 1929 high for this group, on September 7, the average was \$107.32, while at the present writing, November 8, 1930, these same stocks are selling at an average price of but \$50.55, which is only 42 per

DEPRECIATION ALLOWANCES OF REPRESENTATIVE UTILITIES COMPARED

	<i>Public Service of N. J.</i>	<i>Standard Gas and Electric</i>	<i>United Gas Improvement</i>	<i>Consolidated Gas Co. of N. Y.</i>	<i>Associated Gas and Electric (1928)</i>
Plant and property, December 31.	\$578,466,124	\$966,471,369	\$565,171,003	\$1,055,623,204	\$242,091,175
Reserve for accrued depreciation.	47,574,751	75,712,134	41,208,119	72,571,465	14,439,574
Per cent reserve to plant.	8.22%	7.83%	7.29%	6.87%	5.96%
Annual depreciation.	11,417,795	18,892,271	7,457,531	14,627,697	1,830,455
Per cent annual depreciation to average plant.	2.02%	2.01%	1.47%	1.43%	.77%

The following comparison of annual depreciation allowance shows the percentage of gross revenue to plant and the amount of plant necessary to produce a dollar of revenue for these five systems. It also shows, primarily, the relation between annual depreciation allowance and gross revenue.

cent of their individual maxima for the prior year.

Using price-earnings ratio as a yard-stick to measure the decline, we find that on July 20, 1929, utility stocks were selling at 27 times 1929 earnings and that this ratio had dropped by November 8, 1930, to about 13½ times.

DEPRECIATION ALLOWANCE AND GROSS REVENUES COMPARED

Gross revenue.	\$137,086,707	\$172,762,748	\$102,228,411	\$222,524,049	\$32,357,114
Per cent gross revenue to plant	23.69%	17.88%	18.09%	21.08%	13.37%
Plant inventory per \$1 gross revenue.	\$4.22	\$5.59	\$5.53	\$4.74	\$7.48
Per cent annual depreciation to gross revenue.	8.33%	10.94%	7.29%	6.57%	5.66%

MUNICIPAL ACTIVITIES ABROAD

EDITED BY ROWLAND A. EGGER

Australian Municipalities and Unemployment Relief.—The government of Victoria has recently made an offer to local authorities within its area to meet local expenditures pound for pound for projects undertaken in relief of unemployment. The municipalities are generally unable to meet this offer, and have addressed a memorandum to the minister of works explaining their reasons:

1. Most councils have no surplus moneys for such purposes.

2. Councils will, in the future, inevitably be seriously inconvenienced financially, owing to the reduction in the amount received for rates in the current year and the reduction in valuation for next year.

3. The nature of the works suggested by the government involve maintenance to be met wholly by the council.

4. The basis of the offer is inequitable, as councils must meet immediate costs of material and supervision.

There can be little question of the incapacity of the metropolitan area councils to meet the conditions laid down by the government. The recent Australian finance act gives the government additional revenues, but a study of the incidence of the taxes from which they result indicates an additional demand on real property ratepayers. The councils are uniformly of the opinion that the funds procured by the central government for unemployment relief should be raised by income taxation.

Acute chronic unemployment has forced values down, depleted the capacity of local ratepayers even to maintain present construction programs, and made impossible any appreciable aid to the government by the local councils in unemployment relief. The Northcote council, for example, from its always nominal revenues has this year lost 5,000 pounds due to depressed values.

The original proposal made by the government carried severely restrictive provisions in order to prevent the financing of any local works which could be carried out with local funds from being financed under the joint method. The govern-

ment was naturally interested in seeing the greatest possible number of projects undertaken, and the largest possible number of persons needing employment put to work. The proposal was patently made as an omnibus proposition, without inquiry into the peculiar local conditions and necessities which might permit or prohibit councils in bringing themselves under the terms of the subvention.

The total result of the subvention has been in many cases depreciable. Some councils, due to the intense pressure brought to bear upon them by laborers' organizations, have launched their municipalities upon construction programs which are unnecessary, and which cannot but result in severe economic losses to the community. The promise of governmental subvention has lent the color of wisdom to these proposals. As a matter of fact, however, many municipalities have found themselves making contributions totaling over double the central grant. The employment of casual labor, for example, has made the projects much more expensive in many cases than was anticipated. And it may be set down as a corollary that public projects undertaken in relief of unemployment will tend to draw an extremely large proportion of casual and inefficient labor. Many councils expressed the opinion that they were getting not greater than fifty, and in many cases not more than ten, per cent efficiency from the labor utilized in the construction of relief projects.

While the type of labor available for such construction projects varies with precedent economic conditions, the conditions revealed here do throw new light upon the accepted doctrine that has been advanced by our own national administration, that local authorities and private citizens should engage in construction during depression. It is entirely possible that the dole, discounting its deplorable sociological effect, conceivably might be cheaper than construction with incompetent labor. Factors of technological unemployment, resulting from rationalization of technique which the economic depression has precipitated, probably place our own situation in

a slightly different category, but even this is problematical.

There are difficulties, in fact, in the proposals from Washington of which the administration seems unaware. And since it seems entirely probable that there will be much more unemployment, and an appreciable extension of the circumscription of its direct effect, the experience of countries in which it is already acute may be investigated with much profit.—*The Australian Municipal Journal*, July 15, 1930.



Note on English Unemployment Grants.—Official circles generally, and particularly local government authorities, have been following closely and critically the English administration of unemployment insurance in recent months. Another aspect of governmental activity in the alleviation of hardships incident to a labor surplus has gone almost unnoticed.

Probably the single compensating feature of that most enervating and disastrous experiment in English social life—the dole—has been the efforts of Whitehall and the local government authorities, working conjointly, to create opportunities for labor and self-support. In pursuance of this program many joint schemes have been inaugurated, and several special companies chartered by Parliament. The second part of the development (loan guarantees and grants) act of 1929 made the local authorities the responsible agency in the administration of the projects in pursuance of which Parliamentary appropriations were made. In brief, over 26 million pounds have been pledged to projects, primarily non-trading local institutions and not immediately remunerative, of which over 14 million are derived from central subvention.

Of the more important companies chartered in pursuance of this legislation, probably foremost is the Seaham Harbor Dock Company. This company received 75,000 pounds from the treasury under the trades facilities act of 1924, and the Unemployment Grants' Committee agreed to meet a portion of the interest charges on the unsecured loans which had been made to the company for the balance of the cost of construction. The question arose in the administration of the income tax as to whether the payments made by the Unemployment Grants Committee were capital receipts or current revenue.

It is perfectly obvious that to precisely the degree the central government reduces the gross

revenues of such companies by the application of the income tax to such payments, it neutralizes the effectiveness of the grants of both the Treasury and the U. G. C.

The case was argued before the King's Bench Division of the High Court in the late spring, and is due for hearing on appeal before the Court of Appeal during Michaelmas session. The court of original jurisdiction held the grant subject to taxation as income. The status of the legal pleadings at the present moment may be summarized as follows:

For the Crown: The case really turns on *stare decisis*. In 1908 the Court of Appeals held the guaranteed interest paid by the British government, under the terms of a concession, to a company in South Africa to be part of the gross revenue from trading for the period to the date of expropriation. (*Pretoria-Pietersburg Ry. Co. v. Elwood, C. A. 98.*) Rowlett, J., in giving decision in the present case said that the grant was a "subsidy in the nature of income, and although an extraneous receipt not actually received as a result of carrying on the undertaking, was an annual profit within the income tax acts—accruing to the company by virtue of its being a trading concern." For the company: (1) The grant was made by a government department for the express purpose of assisting in the cost of construction, thereby tending to diminish the capital outlay, which was not an allowable charge against profits; (2) That the grant was not, by its terms, made specifically for the purpose of meeting interest; (3) That there was no revenue from trading and no business or trade was being carried on.

If the ruling of the lower court is sustained, local authorities and statutory bodies will not only be deprived of a very considerable portion of the aid to which they have seemingly acquired a vested right, but the scope of the income tax law will be extended to include almost any receipt of a trading department of a municipality, with the single exception of moneys received from the disposal of a capital asset. In any event, its approval will smother in effective fashion many of the smaller projects undertaken by municipalities in which the Treasury grant and the U. G. C. supplement form an important part of the total.—*The Municipal Journal*, October 24, 1930.



Elisabethville, Katanga, Congo Belge.—The racial problem in Belgian colonial administration has always been delicate. It will be remembered that the policy of Leopold in this connection was

perhaps more practical than humanitarian. The Belgians, on the whole, are less interested in fundamental rights and ethical proprieties than in getting a job done in the Congo.

The differences in English and Belgian administration are nowhere better illustrated than in a recent project of the Katanga administration. The *déracinés*—the deraced people—have always constituted a vexing problem in colonial local administration, particularly in those areas in which the superior authorities have sought to return as large a measure of self-administration as possible to the natives. For these *déracinés* the Katanga administration has established a colony—a “*commune indigène*”—of about 80 hectares extent.

The task of governing these miscegenated peoples is complicated by the additional factor of their relations with nationals of other races and with the pure natives of their own derivative stock. The miscegenation, it should be noted, has been deleterious to the native strain, and no compliment to the white race. Most of the miscegenation has occurred, of course, between derelicts of the white race and native women. The *déracinés* are, on the whole, of low intelligence, easily imposed upon and defrauded. For this reason the administration has located its colony far distant from the urban agglomerations of the Belgian Congo, and still within the healthy and arable area in which alone life is possible for these people.

A small plot of land within the colony is granted conditionally to each able-bodied inhabitant. The amount of land granted is probably not more than barely adequate to sustain a family. The authorities admit, however, that the complete promiscuity practiced by the *déracinés* renders the concept of “family” purely hypothetical, and makes the basis of land allotment only a broad guess. The government retains control of the title to the land for the present, but contemplates permitting the inhabitants to purchase the areas for a purely nominal sum and by gradual installments as they orient themselves to a regular and responsible mode of living.

For the present the administration will be entirely in the hands of the Belgian agents in Katanga. The commune will have its own budget, subsidized heavily, of course, by the colonial administration. The Belgians will attend to the installation of water supply, sewers, roads, schools, and all other public works. Especial care is being taken that the rights of the

colonists in the fruits of their labor shall be preserved, on the theory that the development of a sense of property rights eventually will extend itself to social relations.

The colonial authorities are taking every precaution to avoid the appearance of providing institutional charity for the *déracinés*. The colonists are to provide their own habitations. The government will, however, supply materials which can be paid for over a very considerable number of years. Nor is the colonial administration prepared to push the provision of various utilities, such as electricity, until the colonists are interested and prepared to make at least a nominal contribution to their cost.

Elisabethville is primarily a remedy and an experiment. As a remedy it is removing from the influence of the European urban areas a type of person who, in the opinion of the Belgian administration, has demonstrated himself totally unfit for urban life. It has thereby simplified its own problems of sanitary and police administration in these areas. As an experiment, it will reveal, to the extent it is honestly conducted, the capacities of these *déracinés* to order their own lives. And perhaps most importantly, it probably will reduce the practice of miscegenation by isolating the people with whom color-line crossing is most frequent.—*Le Mouvement Communal*, September, 1930.



Infant Mortality in Calcutta.—The recent report of the health officer of Calcutta reveals certain very arresting facts concerning infant mortality. Out of 6,138 infantile deaths registered in the town and amalgamated area, no fewer than 2,060 occurred during the first week of birth. The chief causes of death in this early period were:

Congenital debility	1,092
Premature births	683
Tetanus neonatorum	193

Approximately 1,080 deaths were from among babies one week to one month old. Thus, about half of the total infant mortality occurred among infants under one month old. The principal causes of death of babies from seven days to one month old were:

Tetanus neonatorum	380
Bronchitis and bronchial pneumonia	210
Congenital debility	150

Commenting upon these statistics, the health officer wrote as follows: "Poverty, which is the direct cause of many women being ill-fed and badly housed, ignorance, child-marriage, the rigorous purdah system, all combine to undermine the health of the mothers, and weak premature babies are the result." Tetanus neonatorum, says the H. O., is due solely to "dirty midwifery" and is therefore entirely preventable. It is said to be practically unknown among the thousands of cases attended by corporation midwives.

A considerable portion of deaths among infants from three to six months results from respiratory diseases, and overcrowding under insanitary conditions is said to be largely responsible.

The infant mortality rate, per thousand, among the different communities of Calcutta was as follows:

Hindus.....	261
Muslims.....	398
Indian Christians.....	163
Non-Asiatics and Anglo-Indians.....	136

The Simon report, particularly the volumes of evidence, have modified in very considerable degree extant opinion concerning conditions of public health and welfare in British India. It was the privilege of the editor to discuss these points in some detail with Indian representatives at the British Institute during the past summer. The general opinion in the Indian services is that in health affairs corporations such as Calcutta are permitted a laxity which, while avoiding the onus

inevitably consequent upon the vigorous administration of any regulations concerning prenatal care which might interfere with purdah, permit many needless deaths of new born children. It is conceded that in this particular phase of health administration the corporations have been least effective.

The Calcutta corporation is a heterogeneous agglomeration, as are all the corporations in British India. The precise limits to which officials of the corporations may go in contravention of local customs and religious rites is delicate and indefinite. Purdah seems gradually to be breaking down among all save the Muslims, and, so the writer was informed, even here it would be possible to exercise prenatal observation and care if the activities of the authorities were properly understood by the natives. Purdah, or the isolation of women before childbirth, is not enjoined by the Muslim religion. It is a purely voluntary practice adhered to by the Muslims. But, it was explained, purdah does not mean absolute seclusion, but primarily seclusion from the father of the child.

There is still, however, the very impressive percentage of infant deaths which can be charged up to nothing save poverty. It was generally conceded by Indian civil servants with whom the writer conferred, that there is no immediate hope of reducing the infant mortality index to a percentage comparable with that of western peoples because the causes of poverty in India are apparently impregnable.—*The Calcutta Municipal Gazette*, September 20, 1930.

GOVERNMENTAL RESEARCH ASSOCIATION NOTES

EDITED BY RUSSELL FORBES

Secretary

Recent Reports of Research Agencies.—The following reports have been received at the central library of the Association since October 1, 1930:

Taxpayers' League of St. Louis County, Inc.
(Duluth):

St. Louis County Work Farm.

The Chamber of Commerce of Kansas City,
Missouri:

A Traffic Control Plan for Kansas City.

Bureau of Efficiency of the County of Los Angeles:

*Survey of the Organization and Operation of the
County Hospitals of Santa Barbara, Cali-
fornia.*

*Survey of the Recorder's Department of the
County of Los Angeles.*

✱

Des Moines Bureau of Municipal Research.—

A committee on the preparation of a master budget for operating and capital expenditures for the taxing subdivisions of Polk County has been organized under the auspices of the Des Moines Chamber of Commerce. The Bureau is acting as technical adviser. Subcommittees have been organized and are working on their respective activities.

The city garbage division has installed a system of motor vehicle accounting on forms prepared by the Bureau.

The Bureau made a report to the board of supervisors showing how collections from relatives and guardians of pay patients in public insane institutions have fallen off in the last few years.

The Bureau has made an exhaustive analysis of Iowa cities' share of total tax levies in this state. This shows that of the \$100,000,000 general realty and personalty taxes levied in this state, Iowa cities and towns, with only 31 per cent of the assessed valuation, are paying 48 per cent of the total taxes. It also shows that, with only a 40 per cent increase in actual wealth in this state between 1912 and 1927, tax levies for all purposes have increased 183 per cent.

The Bureau, coöperating with the city health division, has collected data regarding milk inspection practices in other cities, in view of the proposed revision of the local milk ordinance.

The Bureau is making a study of the prohibition cases in the district court, from the standpoint of the county attorney's and other fees and costs collected.

The Bureau made a report to the county auditor recommending how election expenses could be curtailed by comparison with the economical city elections this past spring.

✱

Division of Municipal and Industrial Research, Massachusetts Institute of Technology.—The Division has completed field studies for an industrial report on El Paso, Texas. A report on industrial conditions in Vermont, made for the New England Power Association, will be completed before the end of 1930.

✱

Schenectady Bureau of Municipal Research.—

The annual dinner meeting of the Bureau was held on November 25 with about 300 members and guests in attendance. The speakers were Stephen B. Story, City Manager of Rochester, New York, and Mayor Frederick C. McLaughlin of White Plains, New York. The managing director of the Bureau presented a report of the year's activities together with a work program for 1931.

In a recent monthly letter, the Bureau renewed its recommendations for an improvement in local civil service conditions based on a study made in 1928. The Bureau report recommends the establishment of a full-time personnel director for the city service. A committee from the board of directors will call upon city officials to urge this improvement in administrative procedure.

The city council finally approved an item for \$5,000 for a complete audit of accounts of the city as suggested by the Bureau. As reported previously, a considerable increase in revenues was made possible through the work of the Bureau and close coöperation throughout the budget discussion obtained between the Bureau and city officials.

NOTES AND EVENTS

EDITED BY H. W. DODDS

Notes from Great Britain.—Important and far-reaching changes in local government in Great Britain are being put into effect under the local government acts of 1929 and acts for the valuation of property for local taxation, and consolidating and codifying the poor law. The local government acts add much to the authority of the county councils by abolishing special and district boards for poor law, education and highway administration, and giving added powers for the further development of town planning. Provision is made, however, for district committees, subordinate to the county councils, the details of which are being worked out by the county authorities; while the acts also provide for the rearrangement of these districts and of electoral divisions from time to time. There is considerable variation in the extent to which the different county councils are delegating authority to the district committees, and in distributing functions to different committees. For example, shall the control of school buildings be voted in the education committee or the property committee?

COUNTY PERSONNEL

The increased importance of the county is calling attention to the qualifications and status of the permanent local officials and the type of persons chosen for the councils. At the summer meeting of the Institute of Public Administration, held at New College, Oxford, in July, one of the subjects for discussion was whether the higher officials should be selected from those already in the public service or from outside. Officials prefer selection from those in the public service. But it has been urged that this often limits the higher posts to those with limited education who have entered the lower ranks; and that men of broader education and training are needed for the higher posts. It has also been said that members of county councils are to a large extent the owners and managers of property, whose main interest is often in keeping down the rates; and that with the increased social functions of the councils a larger representation of other types is needed.

ASSESSMENTS

Under the rating and valuation act of 1925, larger assessment districts have replaced the former parish system, with a review by county authorities, and an advisory central committee. The annual report of the central valuation committee for the year ending March 31, 1930, shows that 25 counties now have a full-time valuation officer, and 30 other counties employed professional valuers. An act of 1930 has set up a central railway assessment authority, which includes representatives from various associations of local government authorities. The new valuations for the past year show an increase of 13.5 per cent from the previous year. Average rates and the total amount of rates were reduced; but this was more than offset by the increase of government agents.

LOCAL EXPENDITURES INCREASE

Local expenditures continue to increase, except for poor relief, where the reduction may be ascribed to the larger expenditures by the central government for pensions and health and unemployment insurance.

The financial report for Birmingham for the year 1929-30 shows substantial profits from gas and electric works and tramways, aggregating, £640,000. The water service showed a small loss, but this has been decreasing, and was expected to be self-sustaining for the current year.

HOUSING

An outstanding development of municipal activities in recent years has been in the construction of housing accommodations, largely aided by governments subsidies. Everywhere throughout England and Scotland one sees extensive groups of new houses, built on general plans, and distinctly more comfortable and attractive than the great mass of older dwellings.

Another development of importance is the increased attention of recreation facilities. This is especially notable in summer resorts, such as Scarborough; but also may be seen in many of the smaller and inland towns.

BUS TRAFFIC

Even the casual visitor is impressed with the enormous development of bus traffic in Great Britain. Much of this, especially the interurban and long distance service, is operated by private companies and the railroads. But there are also many municipal bus services. Glasgow has secured an act giving it exclusive control of local transportation. The Edinburgh city government operates a series of sight-seeing buses.

The regulation of the increasing volume of road traffic has led to the passage of a road traffic act centralizing control in the ministry of transport. Speed limits for private passenger vehicles will be abolished; but heavier and public service vehicles will be more strictly regulated; and compulsory insurance will be required.

JOHN A. FAIRLIE.



First International Traffic Tunnel Officially Opened to Public.—Midnight, November 2, 1930, the first international sub-aqueous tunnel in the world, located under the Detroit River, connecting Detroit, Michigan and Windsor, Ontario, was officially opened to traffic.

The Detroit and Canada tunnel is approximately one mile long from portal to portal. The American portal is but a few hundred feet from the center of the financial and shopping center of Detroit, while the Canadian end is located in the very heart of Windsor's rapidly expanding business center. The roadway in the tunnel is 22 feet wide, allowing one lane of traffic in each direction, and an extra lane to spare. This permits of the removal, both quickly and safely, of disabled automobiles. Traffic will be so regulated that despite the fairly high rate of speed, driving in the tunnel will be safer than surface driving in the surrounding streets. The estimated capacity is 1,000 vehicles an hour in each direction.

One of the most elaborate ventilation systems ever devised has been installed in the Detroit and Canada Tunnel, with the result that air in the tunnel is purer than the air in the street outside.

The total amount of fresh air that can be supplied to the ducts of the tunnel is approximately 1,500,000 cubic feet per minute, which gives a complete change of air throughout the tunnel every 90 seconds. Fresh air comes into the tunnel under the roadway, escaping through curved apertures near the curb line. Used or vitiated air is drawn off through two rows of openings lo-

cated at frequent intervals in the ceiling of the tunnel.

It is interesting to note that three separate methods of construction were employed in building Detroit's great sub-aqueous highway to Canada. Probably the most spectacular construction feat was the fabrication, launching, towing and sinking of the nine steel tubes comprising the under-water portion of the tunnel. These tubes have an aggregate length of more than half a mile, all of which is under water.

Next in spectacular appeal were the shield-driven sections amounting to one-quarter mile. The rest of the tunnel was built by the so-called cut and cover method and through excavation of open approaches. Thus, half of the tunnel will be seen to be under water and the other half under land.

The tunnel will prove a boon for travelers going east by Niagara Falls and Buffalo, and will effect a saving of more than 100 miles over the short route south of Lake Erie.

Commuters, however, will find the tunnel most useful of all. Ending as it does, in the business district of both Detroit and Windsor, it will enable commuters to travel from City Hall to City Hall in from three to five minutes. A miniature city has been erected at each end of the tunnel, for housing tunnel officials, government officials and equipment. Some ten structures have been built on each side of the river. Terminal plazas are large, so that traffic entering or leaving the tunnel spreads out fan-wise to facilitate rapid inspection by customs and immigration authorities. International travel at this point should take on a new spurt.

MARTIN H. KIDDER.

The Link-Belt Company.



Freight Rate Structure Brings Industrial Decentralization.—The policy of the Interstate Commerce Commission to disapprove low long-distance freight rates, the revival of highway transportation and the astounding growth of traffic through the Panama Canal since 1920, are operating to relocate American industries, and this is resulting in a decentralizing of industry in this country, said Dr. Lewis C. Sorrell, Professor of Transportation of the University of Chicago, speaking before the Industrial Property Division of the National Association of Real Estate Boards. Dr. Sorrell states that the most important factor in the scattering of industry has been the changing policies on railroad freight

rates. He described the revival of highway transportation as the major transportation development of the present century, but said that the trend to greater uniformity and stability of railroad freight rates was responsible for most of the plant relocation or the establishment of branch factories to break up the distances to markets.

Dr. Sorrell outlined the old rate policies under which many industries originally established their plants and which, in general, provided freight rates to markets that increased so slowly that distant producers often could reach a given market at a cost but little greater than that borne by a local producer. The breaking down of this system under government control and the general absence of embargoes now makes transportation of the products of industry more of a factor than it was ten or fifteen years ago, and manufacturers are now dotting the country with their branches or pulling up entirely from the old locations to go nearer their markets.

"Unquestionably much of this relocation is from the large metropolitan districts to the smaller cities near these centers," said Dr. Sorrell. "There is a movement of industry from New York to New Jersey and from New York to Connecticut.

"The South Atlantic states have enjoyed the largest gain from industrial relocations from other sections and the Middle Atlantic states have sustained the largest losses. All sections of the country have enjoyed a considerable amount of branch plant establishment, but the most conspicuous gains in this class of location are recorded for the South Atlantic, Middle Atlantic, Central States, and the Pacific Coast.

"Industries that have not established branch factories to shorten the distance to their markets have met this situation by sacrificing profits. Industries in the Middle West which had built up a substantial business on the Pacific Coast have found this business rapidly declining because of lower rates under which their competitors on or near the Atlantic Coast may ship by water, or rail and water. Some of these industries have been forced to establish or use factories farther east to supply their Pacific Coast trade."

✱

Regional Government for St. Louis Defeated at Polls.—The proposed consolidation amendment providing for a federated government under a new municipal corporation in which the city of St. Louis and the outlying county of St.

Louis would be united under the name of City of Greater St. Louis, was decisively defeated at the November election. The amendment received a majority in the city of St. Louis, but was disapproved by a majority in the county concerned, as well as by the voters of the rest of the state.

It does not appear that the negative vote was the result of particular opposition throughout the state as a whole to the new plan of government for the St. Louis region. Other amendments were up which involved large economic interests, opponents of which had instructed the public to vote "No" on all propositions. Unfortunately the amendment affecting St. Louis was caught in the avalanche of negative votes, although many of the people voting thereon had no direct interest whatsoever in the question.

✱

C. R. Woodruff Honored by British.—Clinton Rogers Woodruff, honorary secretary of the National Municipal League, has been appointed an honorary adviser to the Civil Service University and Professional Association of England. This association is a new organization intended to bring together civil servants who are continuing their studies after appointment to the service. For many years, writes Mr. Woodruff, most of the civil servants were university men—mostly from Oxford and Cambridge—but recently there has been an increase in the number of men and women who have entered the service in more or less minor positions but who have through extramural courses qualified themselves for more important positions. It is the interests of such people that the new association is designed to serve.

✱

Wayne County Manual.—We congratulate the Board of Wayne County Auditors (Detroit, Michigan) on a 1930 edition of the Wayne County Manual. This publication is described elsewhere in our columns. We wish merely to note here that the report of the Board, attractive in form and rich in data concerning the county government, is a valuable textbook on the subject.

✱

Institute of Municipal Affairs.—Professor K. R. B. Flint, Director of the Bureau of Municipal Affairs at Norwich University, announces that the Fourth Institute of Municipal Affairs will be held at Montpelier, January 14–15, 1930, during the week following the opening of the General Assembly. At that time consideration will be given to the formation of a Vermont League of Municipalities.

National Municipal Review

Vol. XIX, No. 1

January, 1930

Total No. 163

CONTENTS

EDITORIAL COMMENT	<i>H. W. Dodds</i>
ALONG THE GOVERNMENTAL BATTLE FRONT	<i>Richard S. Childs</i>
DANGERS IN AMENDING ZONING ORDINANCES	<i>Charles E. Hammersley</i>
JUSTICE OF THE PEACE IN CONNECTICUT	<i>Lane W. Lancaster</i>
PROBLEMS CONFRONTING THE BERLIN ADMINISTRATIVE AREA ..	<i>Rowland A. Egger</i>
WHY I BELIEVE IN THE PATRONAGE SYSTEM	<i>W. Rupert Davies</i>
HISTORY-MAKING AT CHICAGO	<i>Howard P. Jones</i>
MUNICIPAL GOVERNMENT IN SOVIET RUSSIA	
II. SINCE THE REVOLUTION	<i>Bertram W. Maxwell</i>
FEELING THE CITY'S PURSE	<i>Henry L. Shepherd, Jr.</i>
APPRAISING MUNICIPAL REPORTS	<i>C. E. Ridley</i>
RECENT BOOKS REVIEWED	
JUDICIAL DECISIONS	<i>C. W. Tooke</i>
PUBLIC UTILITIES	<i>John Bauer</i>
MUNICIPAL ACTIVITIES ABROAD	<i>W. E. Mosher</i>
GOVERNMENTAL RESEARCH ASSOCIATION NOTES	<i>Russell Forbes</i>
NOTES AND EVENTS	<i>H. W. Dodds</i>

PUBLISHED BY THE

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor
H. W. DODDS

Assistant Editor
HELEN L. WATTS

Editorial Council
LOUIS BROWNLOW
RICHARD S. CHILDS

A. E. BUCK

Editors in Charge of Departments

JOHN BAUER
Public Utilities

RUSSELL FORBES
*Governmental Research
Association Notes*

W. E. MOSHER
Municipal Activities Abroad

C. W. TOOKE
Judicial Decisions

Review Editors
ARTHUR C. COMEY
C. A. HOWLAND

MARTIN L. FAUST
C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.

EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation—Insurance and Accounting Records of Publicly-owned Property—Condemnation of Real Estate—Opening and Widening Streets—Valuation of Public Utility Property for Determining Service Rates.

*Thirty Years' Experience
Nation-wide Coverage*

**The Manufacturers'
Appraisal Company**
Established 1899

4021 Walnut St., Philadelphia

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*

5 70005

National Municipal Review

Vol. XIX, No. 2

February, 1930

Total No. 164

CONTENTS

EDITORIAL COMMENT.....	<i>H. W. Dodds</i>
PULLING CHICAGO'S LOCAL GOVERNMENT "OUT OF THE RED".....	<i>Edward M. Martin</i>
NEW YORK COURT SUSTAINS THE EXECUTIVE BUDGET	<i>Rinehart J. Swenson</i>
CLEVELAND WOMEN IN GOVERNMENT AND ALLIED FIELDS.....	<i>Randolph O. Huus</i>
MANAGER CITIES IN ACTION	
I. TWO WISCONSIN CITIES.....	<i>Ernest S. Bradford</i>
MUNICIPAL GOVERNMENT IN SOVIET RUSSIA	
III. MUNICIPAL FINANCE.....	<i>Bertram W. Maxwell</i>
WATER POWER IN NEW YORK STATE — A SUPPLEMENT.....	<i>A. Blair Knapp</i>
RECENT BOOKS REVIEWED	
JUDICIAL DECISIONS.....	<i>C. W. Tooke</i>
PUBLIC UTILITIES.....	<i>John Bauer</i>
MUNICIPAL ACTIVITIES ABROAD.....	<i>Rowland A. Egger</i>
GOVERNMENTAL RESEARCH ASSOCIATION NOTES.....	<i>Russell Forbes</i>
NOTES AND EVENTS.....	<i>H. W. Dodds</i>

PUBLISHED BY THE

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor
H. W. DODDS

Assistant Editor
HELEN L. WATTS

Editorial Council
LOUIS BROWNLOW
RICHARD S. CHILDS

A. E. BUCK

Editors in Charge of Departments
JOHN BAUER
Public Utilities
ROWLAND A. EGGER
Municipal Activities Abroad

RUSSELL FORBES
Governmental Research
Association Notes
C. W. TOOKE
Judicial Decisions

Review Editors
ARTHUR C. COMEY
C. A. HOWLAND

MARTIN L. FAUST
C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.
EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation—Insurance and Accounting Records of Publicly-owned Property—Condemnation of Real Estate—Opening and Widening Streets—Valuation of Public Utility Property for Determining Service Rates.

Thirty Years' Experience
Nation-wide Coverage

The Manufacturers'
Appraisal Company
Established 1899

4021 Walnut St., Philadelphia

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*

J 7.005

National Municipal Review

Vol. XIX, No. 3 March, 1930 Total No. 165

CONTENTS

EDITORIAL COMMENT.....	<i>H. W. Dodds</i>
HEADLINES.....	<i>Howard P. Jones</i>
CLEVELAND COUNCIL REMOVES CITY MANAGER HOPKINS.....	<i>Randolph O. Huus</i>
THE NEW HOME OF THE CHICAGO CIVIC OPERA.....	<i>John Clayton</i>
MANAGER CITIES IN ACTION	
II. TWO NEW YORK CITIES.....	<i>Ernest S. Bradford</i>
FRAUD AND ERROR IN CHICAGO REFERENDUM RETURNS.....	<i>David M. Maynard</i>
THE MUNICIPAL CABINET IN THE UNITED STATES.....	<i>J. Otis Garber</i>
BUSINESS ADMINISTRATION — A WEAK SPOT IN OUR CITY SCHOOLS.	<i>Harry P. Smith</i>
THE NEW YORK TELEPHONE RATE DECISION.....	<i>Nathaniel Gold</i>
RECENT BOOKS REVIEWED	
JUDICIAL DECISIONS.....	<i>C. W. Tooke</i>
PUBLIC UTILITIES.....	<i>John Bauer</i>
MUNICIPAL ACTIVITIES ABROAD.....	<i>Rowland A. Egger</i>
GOVERNMENTAL RESEARCH ASSOCIATION NOTES.....	<i>Russell Forbes</i>
NOTES AND EVENTS.....	<i>H. W. Dodds</i>

PUBLISHED BY THE
NATIONAL MUNICIPAL LEAGUE
261 BROADWAY, NEW YORK, N. Y.

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor

H. W. DODDS

Assistant Editor

HELEN L. WATTS

Editorial Council

LOUIS BROWNLOW

A. E. BUCK

RICHARD S. CHILDS

Editors in Charge of Departments

JOHN BAUER

Public Utilities

RUSSELL FORBES

*Governmental Research
Association Notes*

ROWLAND A. EGGER

Municipal Activities Abroad

C. W. TOOKE

Judicial Decisions

Review Editors

ARTHUR C. COMEY

C. A. HOWLAND

MARTIN L. FAUST

C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.

EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation—Insurance and Accounting Records of Publicly-owned Property—Condemnation of Real Estate—Opening and Widening Streets—Valuation of Public Utility Property for Determining Service Rates.

*Thirty Years' Experience
Nation-wide Coverage*

**The Manufacturers'
Appraisal Company**

Established 1899

4021 Walnut St., Philadelphia

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*

5 70015

National Municipal Review

Vol. XIX, No. 4

April, 1930

Total No. 166

CONTENTS

EDITORIAL COMMENT.....	<i>H. W. Dodds</i>
HEADLINES.....	<i>Howard P. Jones</i>
RESULTS IN NEW YORK STATE VINDICATE ADMINISTRATIVE REORGANIZATION.....	<i>Franklin D. Roosevelt</i>
A SUGGESTION TO IMPROVE THE MANAGER PLAN.....	<i>W. Earl Weller</i>
MANAGER CITIES IN ACTION	
III. A NEW BRAND OF CITY COUNCIL.....	<i>Ernest S. Bradford</i>
A MESSAGE TO CITY PLANNERS.....	<i>Jacob L. Crane, Jr.</i>
NEW SOUTH DAKOTA PRIMARY LAW APPLIES SHORT BALLOT DOCTRINE	
.....	<i>Clarence A. Berdahl</i>
THE FIGHT FOR REFORM IN ROCKLAND COUNTY.....	<i>Perley Morse</i>
AN INTERVIEW WITH THE CHIEF OF POLICE OF ROCHESTER, N. Y.....	<i>Alfred Gates</i>
THEORY AND PRACTICE IN STATE ADMINISTRATIVE ORGANIZATION....	<i>Harvey Walker</i>
RECENT BOOKS REVIEWED	
JUDICIAL DECISIONS.....	<i>C. W. Tooke</i>
PUBLIC UTILITIES.....	<i>John Bauer</i>
MUNICIPAL ACTIVITIES ABROAD.....	<i>Rowland A. Egger</i>
GOVERNMENTAL RESEARCH ASSOCIATION NOTES.....	<i>Russell Forbes</i>
NOTES AND EVENTS.....	<i>H. W. Dodds</i>

PUBLISHED BY THE

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor
H. W. DODDS

Assistant Editor
HELEN L. WATTS

Editorial Council
LOUIS BROWNLOW
RICHARD S. CHILDS

A. E. BUCK

Editors in Charge of Departments
JOHN BAUER
Public Utilities

RUSSELL FORBES
*Governmental Research
Association Notes*

ROWLAND A. EGGER
Municipal Activities Abroad

C. W. TOOKE
Judicial Decisions

Review Editors
ARTHUR C. COMEY
C. A. HOWLAND

MARTIN L. FAUST
C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.
EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation—Insurance and Accounting Records of Publicly-owned Property—Condemnation of Real Estate—Opening and Widening Streets—Valuation of Public Utility Property for Determining Service Rates.

*Thirty Years' Experience
Nation-wide Coverage*

**The Manufacturers'
Appraisal Company**
Established 1899

4021 Walnut St., Philadelphia

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*

J 7.006

National Municipal Review

Vol. XIX, No. 5

May, 1930

Total No. 167

CONTENTS

EDITORIAL COMMENT.....	<i>H. W. Dodds</i>
HEADLINES.....	<i>Howard P. Jones</i>
HOW CINCINNATI MET THE UNEMPLOYMENT CRISIS.....	<i>C. O. Sherrill and Fred Hoehler</i>
THE CRUX OF THE WATER POWER ISSUE.....	<i>Walter Hurlburt</i>
MANAGER CITIES IN ACTION.....	
IV. THE VIRGINIA CITIES.....	<i>Ernest S. Bradford</i>
BUDGET-MAKING IN SEVEN CITIES.....	<i>Mabel L. Walker</i>
A PROPOSED PLAN OF ADMINISTRATIVE REORGANIZATION FOR OKLAHOMA.....	<i>George W. Spicer</i>
THE PRACTICAL WORKINGS OF PROPORTIONAL REPRESENTATION IN THE UNITED STATES AND CANADA — Supplement.....	<i>Joseph P. Harris</i>
RECENT BOOKS REVIEWED.....	
JUDICIAL DECISIONS.....	<i>Edited by C. W. Tooke</i>
PUBLIC UTILITIES.....	<i>Edited by John Bauer</i>
MUNICIPAL ACTIVITIES ABROAD.....	<i>Edited by Rowland A. Egger</i>
GOVERNMENTAL RESEARCH ASSOCIATION NOTES.....	<i>Edited by Russell Forbes</i>
NOTES AND EVENTS.....	<i>Edited by H. W. Dodds</i>

PUBLISHED BY THE

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor
H. W. DODDS

Assistant Editor
HELEN L. WATTS

Editorial Council
LOUIS BROWNLOW
RICHARD S. CHILDS

A. E. BUCK

Editors in Charge of Departments

JOHN BAUER
Public Utilities

RUSSELL FORBES
*Governmental Research
Association Notes*

ROWLAND A. EGGER
Municipal Activities Abroad

C. W. TOOKE
Judicial Decisions

ARTHUR C. COMEY
C. A. HOWLAND

Review Editors

MARTIN L. FAUST
C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.
EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation—Insurance and Accounting Records of Publicly-owned Property—Condemnation of Real Estate—Opening and Widening Streets—Valuation of Public Utility Property for Determining Service Rates.

*Thirty Years' Experience
Nation-wide Coverage*

**The Manufacturers'
Appraisal Company**
Established 1899

4021 Walnut St., Philadelphia

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*

J 1.006

NATIONAL MUNICIPAL REVIEW

JUNE + 1930

A Policeman's Lot—Grover Whalen Comes and Goes

• • • JOSEPH McGOLDRICK

Woman Suffrage and the French Municipal Elections

• • • R. K. GOOCH

Manager Cities in Action: V. Grand Rapids and
Kalamazoo, Michigan

• • • ERNEST S. BRADFORD

Government for the St. Louis Metropolis

• • • ISIDOR LOEB

Watertown Politicians Dismiss City Manager

• • • "OBSERVER"

The Bonded Debt of 227 Cities

• • • C. E. RIGHTOR

Published by the

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance, foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor

H. W. DODDS

Assistant Editor

HELEN L. WATTS

Editorial Council

LOUIS BROWNLOW

A. E. BUCK

RICHARD S. CHILDS

Editors in Charge of Departments

JOHN BAUER

Public Utilities

RUSSELL FORBES

*Governmental Research
Association Notes*

ROWLAND A. EGGER

Municipal Activities Abroad

C. W. TOOKE

Judicial Decisions

Review Editors

ARTHUR C. COMEY

C. A. HOWLAND

MARTIN L. FAUST

C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.

EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation—Insurance and Accounting Records of Publicly-owned Property—Condemnation of Real Estate—Opening and Widening Streets—Valuation of Public Utility Property for Determining Service Rates.

*Thirty Years' Experience
Nation-wide Coverage*

**The Manufacturers'
Appraisal Company**
Established 1899

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*

4021 Walnut St., Philadelphia

NATIONAL MUNICIPAL REVIEW

JULY + 1930

Los Angeles Votes Extension of Water Supply System

• • • THOMAS F. FORD

Moving Platforms as a Substitute for Street Cars

• • • EMERSON P. SCHMIDT

For a New Model State Constitution

• • • HOWARD WHITE

The Iowa County Budget Law

• • • JOHN W. MANNING

Business Districts in Subdivision Planning

• • • CAROL ARONOVICI

Motives for Voting

• • • HAROLD F. GOSNELL

Dayton's Sixteen Years of City Manager Government—A
Supplement

• • • ARCH MANDEL AND WILBUR M. COTTON

Published by the

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

VOLUME XIX, NO. 7

TOTAL NUMBER 169

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor
H. W. DODDS

Assistant Editor
HELEN L. WATTS

Editorial Council
LOUIS BROWNLOW
RICHARD S. CHILDS

A. E. BUCK

Editors in Charge of Departments
JOHN BAUER
Public Utilities

RUSSELL FORBES
Governmental Research
Association Notes

ROWLAND A. EGGER
Municipal Activities Abroad

C. W. TOOKE
Judicial Decisions

Review Editors
ARTHUR C. COMEY
C. A. HOWLAND

MARTIN L. FAUST
C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.
EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation—Insurance and Accounting Records of Publicly-owned Property—Condemnation of Real Estate—Opening and Widening Streets—Valuation of Public Utility Property for Determining Service Rates.

Thirty Years' Experience
Nation-wide Coverage

The Manufacturers'
Appraisal Company
Established 1899
4021 Walnut St., Philadelphia

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*

J 7.006

NATIONAL MUNICIPAL REVIEW

AUGUST + 1930

San Francisco Completes Bernal Cut

• • • M. M. O'SHAUGHNESSY

Illinois Legislature Comes to Aid of Chicago

• • • EDWARD M. MARTIN

Manager Cities in Action: VI. Conclusions of an Observer

• • • ERNEST S. BRADFORD

The Institute of Public Administration

• • • CLINTON ROGERS WOODRUFF

The Taxpayers' Movement in Europe

• • • GÜNTER SCHMÖLDERS

The Prospect Union Educational Exchange

• • • ZELDA LIONS

Signs of Progress in County Government

• • • PAUL W. WAGER and HOWARD P. JONES

A Model County Manager Law—A Supplement

• • • COMMITTEE ON COUNTY GOVERNMENT

Published by the

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor

H. W. DODDS

Assistant Editor

HELEN L. WATTS

Editorial Council

LOUIS BROWNLOW

A. E. BUCK

RICHARD S. CHILDS

Editors in Charge of Departments

JOHN BAUER

RUSSELL FORBES

Public Utilities

*Governmental Research
Association Notes*

ROWLAND A. EGGER

C. W. TOOKE

Municipal Activities Abroad

Judicial Decisions

Review Editors

ARTHUR C. COMEY

MARTIN L. FAUST

C. A. HOWLAND

C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.

EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation — Insurance and Accounting Records of Publicly-owned Property — Condemnation of Real Estate — Opening and Widening Streets — Valuation of Public Utility Property for Determining Service Rates.

*Thirty Years' Experience
Nation-wide Coverage*

**The Manufacturers'
Appraisal Company**
Established 1899

4021 Walnut St., Philadelphia

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*

57.806

NATIONAL MUNICIPAL REVIEW

SEPTEMBER + 1930

City Manager Movement in St. Paul

• • • HERBERT LEFKOVITZ

Ohio Revives Its Municipal League

• • • F. R. ALMANN

Northern New Jersey Seeks Solution of Regional Problem

• • • SPAULDING FRAZER

Why Some Cities Have Abandoned Manager Charters

• • • ARTHUR W. BROMAGE

City Planning in Soviet Russia

• • • BERTRAM W. MAXWELL

A Model Election Administration System—A Supplement

• • • COMMITTEE ON ELECTION ADMINISTRATION

Published by the

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor

H. W. DODDS

Editorial Council

LOUIS BROWNLOW

A. E. BUCK

RICHARD S. CHILDS

Editors in Charge of Departments

JOHN BAUER

Public Utilities

RUSSELL FORBES

*Governmental Research
Association Notes*

ROWLAND A. EGGER

Municipal Activities Abroad

C. W. TOOKE

Judicial Decisions

Review Editors

ARTHUR C. COMEY

C. A. HOWLAND

MARTIN L. FAUST

C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.

EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation—Insurance and Accounting Records of Publicly-owned Property—Condemnation of Real Estate—Opening and Widening Streets—Valuation of Public Utility Property for Determining Service Rates.

Thirty Years' Experience

Nation-wide Coverage

Affiliated Company

United States Appraisal

Company

38 Chauncy St., Boston

**The Manufacturers'
Appraisal Company**

Established 1899

4021 Walnut St., Philadelphia

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*

SPECIAL CONVENTION NUMBER

36th Annual Meeting, National Municipal League

Cleveland, November 10-12

NATIONAL MUNICIPAL REVIEW

OCTOBER + 1930

What the Manager Plan Has Meant to Cleveland

• • • JOHN D. MARSHALL

City Planning in Cleveland

• • • CHARLOTTE RUMBOLD

The Citizens' League of Cleveland

• • • MALCOLM B. VILAS

The Cleveland Foundation—The First Community Trust

• • • LEYTON E. CARTER

Cleveland's Miles of Respectability

• • • WARREN L. MORRIS

County Reform and Metropolitan Government

• • • WILLIAM A. GREENLUND

Cleveland School Board Adheres to Pay-as-you-go

• • • C. A. GESELL

How the Tayler Grant Is Operating

• • • A. F. BLASER

The Cleveland Metropolitan Park System

• • • W. A. STINCHCOMB

Published by the

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

VOLUME XIX, NO. 10

TOTAL NUMBER 172

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor

H. W. DODDS

Editorial Council

LOUIS BROWNLOW

A. E. BUCK

RICHARD S. CHILDS

Editors in Charge of Departments

JOHN BAUER

Public Utilities

RUSSELL FORBES

*Governmental Research
Association Notes*

ROWLAND A. EGGER

Municipal Activities Abroad

C. W. TOOKE

Judicial Decisions

Review Editors

ARTHUR C. COMEY

C. A. HOWLAND

MARTIN L. FAUST

C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.

EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation — Insurance and Accounting Records of Publicly-owned Property — Condemnation of Real Estate — Opening and Widening Streets — Valuation of Public Utility Property for Determining Service Rates.

Thirty Years' Experience
Nation-wide Coverage
Affiliated Company
United States Appraisal
Company
38 Chauncy St., Boston

**The Manufacturers'
Appraisal Company**
Established 1888
4021 Walnut St., Philadelphia

Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta

✓ 7.006

NATIONAL MUNICIPAL REVIEW

NOVEMBER + 1930

An Appraisal of Cincinnati's Efforts to Meet Unemployment

• • • C. A. DYKSTRA AND F. K. HOEHLER

Social Activities in the Town for the Motor Age

• • • HENRY M. PROPPER

Pennsylvania Clears Her Highways

• • • J. HORACE McFARLAND

The Taxless City

• • • ROGER W. BABSON

Quaint Electric Rates

• • • MORRIS LLEWELLYN COOKE

Why Some Cities Have Abandoned Manager Charters:

II. Extraneous Circumstances and Political Conditions

• • • ARTHUR W. BROMAGE

The Strategy of Tax Reform

• • • HERBERT D. SIMPSON

Published by the

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor
H. W. DODDS

Editorial Council

LOUIS BROWNLOW

A. E. BUCK

RICHARD S. CHILDS

Editors in Charge of Departments

JOHN BAUER
Public Utilities

RUSSELL FORBES
*Governmental Research
Association Notes*

ROWLAND A. EGGER
Municipal Activities Abroad

C. W. TOOKE
Judicial Decisions

Review Editors

ARTHUR C. COMEY
C. A. HOWLAND

MARTIN L. FAUST
C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.

EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation—Insurance and Accounting Records of Publicly-owned Property—Condemnation of Real Estate—Opening and Widening Streets—Valuation of Public Utility Property for Determining Service Rates.

*Thirty Years' Experience
Nation-wide Coverage
Affiliated Company
United States Appraisal
Company
38 Chauncy St., Boston*

**The Manufacturers'
Appraisal Company**
Established 1899
4021 Walnut St., Philadelphia

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*

J 7.006

NATIONAL MUNICIPAL REVIEW

DECEMBER + 1930

American City Government as Seen by a German Expert

• • • FRANZ BERTHOLD

Dallas Joins Ranks of Manager Cities

• • • LOUIS P. HEAD

The Graft Situation in Atlanta

• • • ELÉONORE RAOUL

New York City Zoning Law Makes the Skyscraper a Thing
of Beauty

• • • JOSEPH P. DAY

London's Progress in Slum Abatement: I. The Governmental and
Economic Backgrounds

• • • E. M. DENCE

Municipal Government in China

• • • RAY CHANG

What Hoover Dam Means to Municipalities of Southern California

• • • THOMAS F. FORD

Comparative Tax Rates of 185 Cities, 1930

• • • C. E. RIGHTOR

Published by the

NATIONAL MUNICIPAL LEAGUE

261 BROADWAY, NEW YORK, N. Y.

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor

H. W. DODDS

Editorial Council

LOUIS BROWNLOW

A. E. BUCK

RICHARD S. CHILDS

Editors in Charge of Departments

JOHN BAUER

HOWARD P. JONES

Public Utilities

RUSSELL FORBES

Headlines

Governmental Research

ROWLAND A. EGGER

C. W. TOOKE

Municipal Activities Abroad

Association Notes

Judicial Decisions

Review Editors

ARTHUR C. COMEY

MARTIN L. FAUST

C. A. HOWLAND

C. E. RIDLEY

PUBLICATION OFFICE: Rumford Building, Concord, N. H.

EDITORIAL OFFICE: 261 Broadway, New York, N. Y.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 4, 1920.

MUNICIPAL APPRAISAL SERVICE

for Systematic, Uniform Assessment of Real Estate for Taxation—Insurance and Accounting Records of Publicly-owned Property—Condemnation of Real Estate—Opening and Widening Streets—Valuation of Public Utility Property for Determining Service Rates.

*Thirty Years' Experience
Nation-wide Coverage
Affiliated Company
United States Appraisal
Company
38 Chauncy St., Boston*

**The Manufacturers'
Appraisal Company**
Established 1899
4021 Walnut St., Philadelphia

*Also at New York, Cleveland,
Detroit, Pittsburgh, Chicago,
Cincinnati, St. Louis and
Atlanta*